

CITY OF CARNATION



2006
ANNUAL BUDGET

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BUDGET MESSAGE

October 19, 2005

Dear Honorable Councilmembers and Residents of Carnation:

Your City Staff is presenting to the City Council and Citizens of Carnation the City Budget for 2006. This budget is designed to provide a financial road map of the fiscal operation for the City of Carnation. 2006 will continue to be a transition time for the City. The City will finally see the beginning of the solution to the problems that the lack of sewer has caused for the community. Residents are currently unable to remodel and add to their existing homes, and new homes cannot be located in town due to the septic issues. New businesses are reluctant to locate and existing business cannot expand due to the lack of adequate sewage disposal. The City will advertise for bids for the sewer collection system after the first of the year and begin construction in the late spring or early summer in concert with a waste water treatment plant being built by King County.

INTRODUCTION

In 2006 we continue to move forward with planning and construction of the community wastewater treatment plant (WWTP) and sewage collection system. King County has chosen an outfall site for the WWTP at the Carnation Road Bridge with a second phase outfall alternate site west of the bridge at a wetland outfall location under study. The City Council and staff have worked diligently at getting grants to buy down the capital cost of the collection system. We have been successful in receiving substantial grants from both the State of Washington and Federal Government sources.

The City Council has directed themselves and staff, both in-house and consultant, to continue to seek out grant sources to reduce the capital cost of installing the waste treatment system and thereby reducing the monthly cost to the city residents. Included in this budget are line item expenditures to continue funding for lobbying and grant writing efforts to secure grant funds. The Budget for 2006 will remain austere to insure focus remains on completion of the "sewer project". City staff will continue working in a "maintenance mode" for 2006 and saving the capital improvement projects to coincide with sewer construction.

The building moratorium that was enacted in the last quarter of 2004 has been lifted. During the time of the moratorium the Planning Board, City Council and staff successfully completed a design guideline process that put into code a model to insure the orderly and perfunctory procedure and guideline to insure downtown development that will maintain the small town character of Carnation.

Beginning with a retreat on October 10 and continuing through adoption of the 2006 Budget the City Council and staff have endeavored to produce a financial work plan to provide necessary service to the Citizens of Carnation at an affordable cost.

PUBLIC HEALTH AND SAFETY service in Carnation has changed dramatically with the contracting of police services with the City of Duvall Police Department. We have completed the first year of contracting with the City of Duvall Police Department, now the Carnation/Duvall Police Department. The officers' assigned duties in Carnation have adopted the town as their own. We have seen significant increase in police presence in the community because of the commitment of the Police

Chief and his officers. We now have a D.A.R.E. program in our schools along with COPS (Citizens on Patrol) contingent patrolling our downtown district on alternating Friday's.

The Snoqualmie Tribe has continued to provide medical and mental health services within the community. The Tribe's mental health facility currently located in a city owned building is looking to relocate within the city. They will need to vacate the city building due to the location of the WWTP being located there.

PUBLIC WORKS will continue to focus on maintenance projects and preparation for installation of the public sewer collection system. A major water line relocation project is being completed in the final quarter of 2005. This replacement project is to move existing water lines on the Westside of town alleys to accommodate the placement of sewer collection lines. This is necessary to allow proper separation of potable water lines from sewer lines.

PLANNING SERVICES has been enhanced with the addition of a full time planner. Our planner has extensive experience working in a small city setting. The planning department has been working with the Planning Board and City Council to update the City Planning Code to prepare for expected development activity, especially when the public sewer system comes online in late 2007.

PERSONNEL is always a large expense in any organization, especially one that is service oriented. City government is no exception. It is imperative that we provide the best service and keep our labor costs in line with our revenues. We continue to make changes to accommodate the financial situation of the city. The position of Public Works Director has been eliminated from the 2006 Budget. We will continue with the Public Works Supervisor assuming many of those duties through the 2006 Budget Year. We will be hiring a contract individual or team to provide Project Management oversight to our Public Sewer Project. These duties will run through the term of the construction project and then be reevaluated. We have revamped our OPERATIONS staff. We replaced one of our accounting clerks with a clerical position and elevated another accounting clerk to Treasurer. Our City Clerk/Treasurer position was changed back to City Clerk. Our City Clerk resumed the recorder duties of the Planning Board.

OPERATING FUNDS

GENERAL FUND activity will be very austere in 2006. Forecasted revenue for 2006 is very conservative and to accommodate this, spending will also be carefully monitored. The City Council carefully evaluated the current proposed budget and looked closely at expenditures with the focus of identifying cuts which were necessary to balance the budget yet allow the provision of the essential services needed to operate the City Government. City staff is determined to insure that expenses are closely monitored and that everything possible is done to keep this fund within guidelines to insure constancy.

STREET FUND activities include maintenance and preservation of city streets, sidewalk repairs and development of traffic impact mitigation regulations.

EQUIPMENT REPLACEMENT FUND acquisitions in 2006 will be minimal due to budget constraints. We are looking at purchasing software for the purpose of supporting & managing the increasingly complex needs of the water/sewer utility. We will continue to look at providing a security camera at the skate bowl.

WATERWORKS FUND operations will be somewhat status quo for the 2006 Budget Year with the focus being on efficiency of the system & conservation measures.

SOLID WASTE FUND will be closed out in 2006 due to signing a franchise agreement with Waste Management of Washington, Inc. The final substantial event to be associated with this fund will be the Spring Clean Up event.

CAPITAL IMPROVEMENT PROGRAM

The capital improvement program continues to develop from the projections of the sewer project. The focus of 2006 continues to insure capital projects are in line with necessary improvements to facilitate the sewer project's anticipated operational timeline & the City's future development guidelines.

CAPITAL IMPROVEMENT FUNDS

CAPITAL IMPROVEMENT FUND activity will consist mostly of transfers into the Sewer Capital Fund for debt service repayment. There are plans for minor exterior improvements to City Hall which will be funded by a grant that is being pursued by King County Councilmember, Kathy Lambert, on behalf of the City.

WATERWORKS CAPITAL REPLACEMENT FUND We will have completed the 2005 water line replacement/relocation project in the final quarter of 2005. There are plans for a SE water main replacement in 2006.

SEWER CAPITAL FUND activity will continue to be a big expense in 2006 due to commencement of the construction phase of the sewer project. It is expected that the city will award a bid for construction of the collection system in the first or second quarter of 2006. Other costs will include professional contract services and pursuit of grant funding.

CONCLUSION

The 2006 Budget Year continues a trend began in 2005, and I expect to see through much of 2007, and this is extreme "belt tightening" as it relates to the City's operation. With City revenue resources down and the time lag in new sources of revenue coming onboard, it is essential that we maintain a firm handle on operational expenditures. City staff and our consultants are meticulously working to insure that we have a smooth transition during the construction phase of the public sewer system and it going online in 2007. We will endeavor to insure that we maintain a level of essential service important to the viability of Carnation while we await the rebound of our local economy.

Sincerely,



Bill Brandon
City Manager

The City of Carnation's

PURPOSE, VISION & GOALS

Purpose

Our purpose is to enhance the safety, livability and prosperity of our community.

Vision

We envision a dynamic rural city in the beautiful Snoqualmie Valley which is a desirable place to live, work and play. We are acclaimed for our:

| | | | | | | |
|----------------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------------------|-----------------------------------|
| High quality of life | Rural character | Community Pride | Investment in Children | Investment in Seniors | Thriving Economic climate | Quality government services |
|----------------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------------------|-----------------------------------|

Goals

| | | | | | | | |
|--|--|--|---|----------------------------------|---|--|--|
| Ensure a safe community and provide for the Health, & Welfare of our citizens. | Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs. | Ensure an attractive and well maintained city. | Ensure that the local parks, trails, and community events meet the diverse needs of the community, and create an environment that stimulates the growth of arts and cultural opportunities. | Improve community communication. | Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities. | Assure the financial stability of the City through active comprehensive long-term financial planning and management. | Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character. |
|--|--|--|---|----------------------------------|---|--|--|

2006 FUNDING PRIORITIES

The City Council's Goals and preliminarily identified 2006 Budget Priorities are listed below. These funding priorities were taken into consideration by city staff during the proposed preliminary budget development process as a guide for the departmental expenditure requests.

| CITY COUNCIL GOAL | 2006 FUNDING PRIORITY TO ACHIEVE GOAL |
|---|---|
| Ensure a safe community and provide for the Health & Welfare of our citizens. | <ul style="list-style-type: none"> ⇒ Police Services with 3.5 FTEs ⇒ Emergency Preparedness including Lot-W' evacuation trail development. ⇒ Support for the Senior Center & Senior Programs. ⇒ Safety Programs, including Block Watch and COPs. ⇒ Police Department Community Relations. ⇒ Pursue funding for In-Pavement Crosswalk Lights. SR-203 Corridor Improvements. |
| Provide, maintain and improve the infrastructure and community facilities necessary to meet community needs. | <ul style="list-style-type: none"> ⇒ Continue to Pursue Grant Funding for Sewer Project Development. ⇒ Project Manager for Major Capital Projects & Improvements. ⇒ Water & Sewer Code amendments. ⇒ Begin Sewer Collection System construction. ⇒ Water System Improvements. ⇒ Grant Writer/Manager. |
| Ensure an attractive and well maintained city. | <ul style="list-style-type: none"> ⇒ Beautification Programs. ⇒ Code Enforcement for Design Standards & other ordinances. ⇒ City Hall Beautification. |
| Ensure that the local parks, trails, and community events meet the diverse needs of the community, and create an environment that stimulates the growth of arts and cultural opportunities. | <ul style="list-style-type: none"> ⇒ Pedestrian trail enhancement. ⇒ Maximize use of Parks System, and develop Feasibility Study or Master Plan. ⇒ Special Events including facilitation of the 4th of July Celebration, Farmers Market, & Christmas in Carnation. |
| Improve community communication. | <ul style="list-style-type: none"> ⇒ City Council Chambers Audio System Improvements. ⇒ Explore possibility of starting a Carnation newspaper. ⇒ 'Neighborhood Chats' with City Councilmembers. |
| Recruit and retain a highly skilled workforce, and optimize workforce effectiveness through training, technology, equipment and facilities. | |
| Assure the financial stability of the City through active comprehensive long-term financial planning and management. | |
| Promote economic vitality through commercial area linkage, downtown revitalization and preservation of our rural town character. | <ul style="list-style-type: none"> ⇒ Economic Development Plan. ⇒ Create Programs for Economic Development Utilizing the UDAG Fund. |

ELECTED AND APPOINTED OFFICIALS

City Council:

The City Council consists of five members who are elected at large by the voters of Carnation. Each year at the first regular meeting in January, the City Council nominates and elects from amongst their membership a person to serve as Vice-Chairperson and hold the title of Deputy Mayor. Every other year at the first regular meeting in January, the City Council nominates and elects from amongst their membership a person to serve as Chairperson and hold the title of Mayor. The City Council meets regularly on the first and third Tuesday of each month at 7:00 PM.

2006 City Council:

Bill Paulsen, Mayor
Position 1, Term: 12/31/2007
Laurie Clinton, Deputy Mayor
Position 2, Term: 12/31/2009
Yvonne Funderburg
Position 3, Term: 12/31/2007
Mike Flowers
Position 4, Term: 12/31/2009
Stuart Lisk
Position 5, Term: 12/31/2007



Planning Board:

Planning Boardmembers are appointed by the City Council to four-year terms in accordance with Chapter 2.40 CMC. The Planning Board meets regularly on the fourth Tuesday of each month at 7:00 PM.

2006 Planning Board:

Doug Clinton
Position 1, Term: 12/31/2008
Elizabeth "Lee" Grumman
Position 2, Term: 12/31/2008
Fred Bereswill
Position 3, Term: 12/31/2007
Raleigh Wilson
Position 4, Term: 12/31/2008
(vacant)
Position 5, Term: 12/31/2007

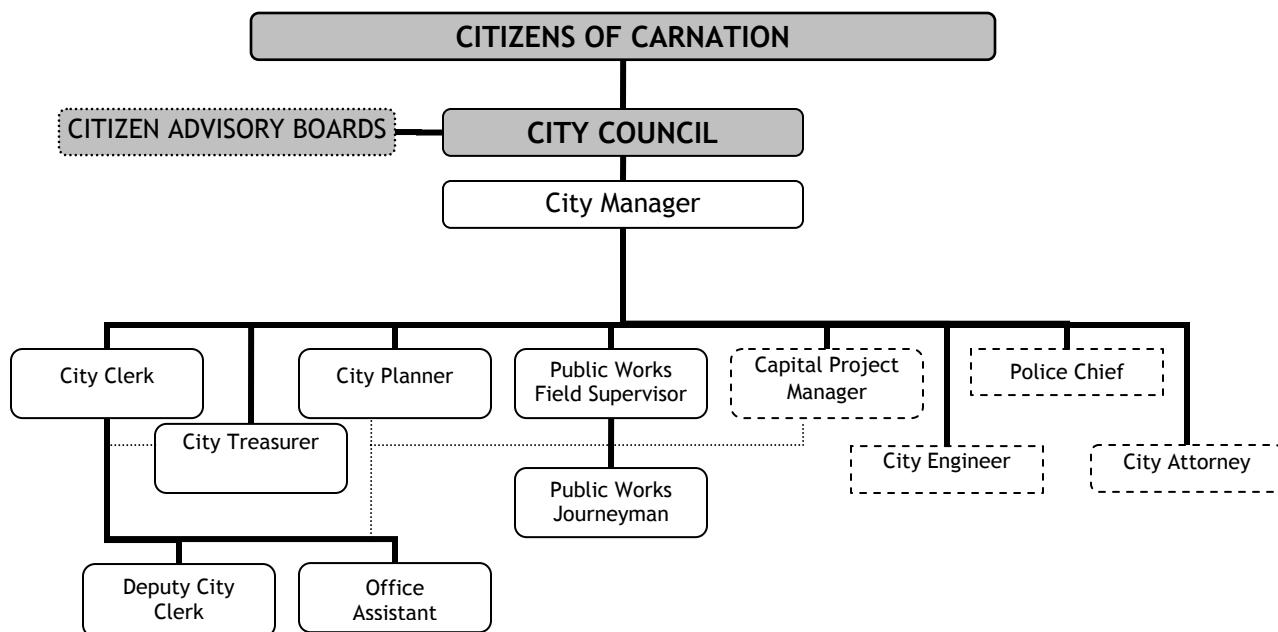
Community Police Advisory Board:

Community Police Advisory Boardmembers are appointed by the City Council to four-year terms in accordance with Chapter 2.58 CMC. All positions are currently vacant.

Parks Advisory Board:

In May 2003, the City Council adopted Ordinance No. 649 establishing a five member Parks Advisory Board with Duties and Procedures set forth in Chapter 2.46 CMC. Appointments to the Parks Advisory Board have not yet been made, and all positions are currently vacant.

CITY ORGANIZATIONAL CHART



City Employee Roster:

City Staff is currently comprised of the following employees and job titles:

| | |
|-----------------------|-------------------------------|
| Bill Brandon..... | City Manager |
| Mary Otness..... | City Clerk |
| Becky Buelna | Deputy City Clerk |
| Linda Scott..... | City Planner |
| Kelly Hankinson | City Treasurer |
| Tara Niemela | Office Assistant |
| Carl Mueller..... | Public Works Field Supervisor |
| Bob Gilbertson | Public Works Journeyman |
| Greg Glass..... | Custodian |

Contracted City Officials:

The City of Carnation contracts for law enforcement, legal, and engineering services. The City entered into an Interlocal Agreement with the City of Duvall for law enforcement services in 2004. Carnation has contracted with Ogden Murphy Wallace of Seattle for City Attorney services since January 1998, and with Roth Hill Engineering Partners for City Engineer services since April 2001.

| | |
|----------------------|---------------|
| Glenn Merryman | Police Chief |
| Greg Rubstello | City Attorney |
| Phil Olbrechts | City Attorney |
| Zach Lell | City Attorney |
| Greg Hill..... | City Engineer |

BACKGROUND & GENERAL INFORMATION

Carnation is located in at the confluence of the Tolt and Snoqualmie Rivers in the Snoqualmie Valley. Before human occupation created prairies in the Carnation area, vegetation had been dense. It consisted of Douglas fir, cedar and alder trees with clumps of sword fern. In the mid to late 1800s, the first non-native settlers in the area were typically loggers. By 1900 much of Carnation and its vicinity had been logged, and land was being claimed by homesteaders for farming.



The city now known as Carnation incorporated on December 31, 1912, as the Town of Tolt. After nearly 40 years of local debate, the name of the town was put to a vote of the people and was officially changed to Carnation in 1951. By the mid to late 1900s,

the river valley was the site of extensive farming and dairying operations with scattered farming structures surrounding the town. Other town sites and noteworthy natural formations in the Carnation vicinity are Snoqualmie Falls, Fall City, North Bend and Snoqualmie to the south, and Duvall to the north.

GENERAL INFORMATION:

Incorporated: December 31, 1912
Form of Government: Council-Manager
Type of Government: Code
2005 Population: 1,900
Rank in Size/State: 160 of 281
Rank in Size/County: 31 of 35
County: King (North-Eastern)
Latitude*: 47.646445 | 47:38:47.202N
Longitude*: -121.915222 | 121:54:54.799W
Elevation*: 83'
Land Area (square miles)*: 1.1
Land Area (acres)*: 808
City Employees (2005): 7 FTE's & 2PTE's
*Approximate.

OTHER AGENCIES & DISTRICTS:

Schools: Riverview School District No 407
Library: King County Library System
Fire: Eastside Fire & Rescue (FD 10)
Hospital: Snoqualmie Valley Hospital District
Health: Public Health Seattle-King County

BUSINESS LICENSES:

License Fee* \$75 reg/\$50 home/\$15 temp
2005 Business Licenses - In-City 90*
2005 Business Licenses - Transient/Temp 97**
2005 TOTAL LICENSES ISSUED 187**

*Regular & Home-based license fees are 50% after June 1.

** As of October 25, 2005.

UTILITY SERVICE PROVIDERS:

Water City of Carnation
Solid Waste Waste Management
Electricity Puget Sound Energy
Natural Gas Puget Sound Energy
Telephone CenturyTel
Cable TV Comcast

UTILITY TAX RATES:

Water, Solid Waste, Electricity,
Natural Gas, Telephone 6%
Cable TV Franchise Rate 5%

2006 MONTHLY CITY UTILITY RATES:

(Water Monthly Cost-of-Service Charge)

| Meter Size | Inside City | Outside City |
|------------|-------------|--------------|
| 5/8" | \$ 12.69 | \$ 19.04 |
| 3/4" | \$ 12.69 | \$ 19.04 |
| 1" | \$ 18.89 | \$ 28.33 |
| 1-1/2" | \$ 28.24 | \$ 42.36 |
| 2" | \$ 41.74 | \$ 62.61 |
| 3" | \$ 96.80 | \$ 145.20 |
| 4" | \$ 136.21 | \$ 204.31 |
| 6" | \$ 240.75 | \$ 361.13 |
| 8" | \$ 364.73 | \$ 547.09 |

(Water Monthly Volume Charges)

| | Customer Class | 0-2000 cf | > 2,000 cf | All Usage Per 100 cf |
|---------------------|----------------|-----------|------------|----------------------|
| Inside city limits | Residential | \$2.51 | \$3.71 | n/a |
| | Multi-Family | n/a | n/a | \$2.46 |
| | Commercial | n/a | n/a | \$3.00 |
| Outside city limits | Residential | \$3.77 | \$5.56 | n/a |
| | Multi-Family | n/a | n/a | \$3.69 |
| | Commercial | n/a | n/a | \$4.51 |

SEWER SURCHARGE

Residential min \$10.00
Commercial min \$10.00 or \$1.33/ccf

WATER UTILITY:

Service Accounts In-City 617
Service Accounts Outside-City 168
Total Water Service Accounts 785
2005 Water Sales - Cubic Feet 9,352,600*
2005 Water Sales - Gallons 69,957,448*

* Estimated as of December 31, 2005.

READER'S GUIDE TO THE BUDGET

Section 1 - Introduction

This chapter informs the reader about the makeup of the City and its operations. Included is the Budget Message, a list of elected and appointed officials, history and facts about the community, the Reader's Guide to the Budget, and information about the budget adoption process.

Budget Message. This is the City Manager's message to the Mayor, Councilmembers, and Citizens of Carnation. The budget message must include an explanation of the document; an outline of recommended financial policies and Funds; reasons for changes from the prior year and an explanation of recommended major changes in financial policies.

City Organizational Chart. This chart illustrates the organizational hierarchy of the City, and provides a current staff roster.

Section 2 - Fund & Departmental Budgets:

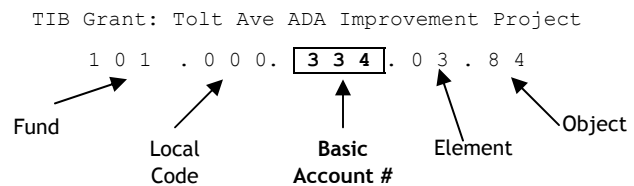
This section contains an estimated schedule of cash activity, narrative descriptions and summary revenues and expenditures for all funds and the primary Departments within each fund. The narratives include a Fund description and overview, information about the major work initiatives and activities of the Departments within the Fund, and summary budget information for the Fund and Departments.

Estimated Cash Activity Schedule. This table shows each fund's estimated 2006 beginning balance, 2006 estimated revenues, 2006 appropriated expenditures, and projected 2006 ending balance.

Fund & Department Budgets. Revenues are summarized by the BARS Basic Account Number, and Expenditures are summarized by

BARS object number. Please see the examples below:

Sample Revenue Account Number:

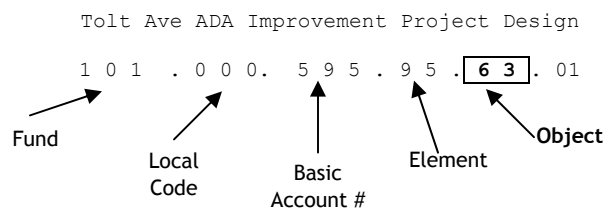


Basic Revenue Account Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). Revenue accounts are also called Resource Accounts, and always start with a '3' in the Basic Account. The remaining numbers indicate the funding source for that revenue. The 330 Basic Account number series describes Intergovernmental Revenue, as is illustrated by the grant being received from the Washington State Transportation Improvement Board (TIB) used in the example above.

BARS BASIC REVENUE ACCOUNTS

| | |
|-----|---------------------------------------|
| 310 | Tax Revenues |
| 320 | Licenses & Permits |
| 330 | Intergovernmental Services & Payments |
| 340 | Charges for Goods & Services |
| 350 | Fines & Forfeits |
| 360 | Miscellaneous Revenues |
| 380 | Non-Revenues |
| 390 | Other Financing Sources |

Sample Expenditure Account Number:



Expenditure Object Numbers are determined using the Washington State Budgeting & Accounting Reporting System (BARS). The object number is assigned to identify expenditures according to the character and type of items purchased or services obtained. Expenditure accounts are also called Expense or Use Accounts, and always start with a '5' in the Basic Account number. The object number series '60' describes Capital Outlays, as is

illustrated by the street improvement construction BARS code for the Tolt Avenue ADA Improvement Project used in the example above.

Expenditure Object Number Classifications:

- 10 **Salaries & Wages.** Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by state law or employment contracts. Includes overtime, on-call, sick, vacation, holiday paid leave.
- 20 **Payroll Taxes & Benefits.** Amounts paid by the employer as part of the conditions of employment. Includes employer paid portions of Social Security, Medicare, Industrial Insurance, Unemployment Insurance, Retirement, and Health Insurance Benefits.
- 30 **Supplies.** Amounts paid for articles and commodities purchased for consumption or resale. Includes the following types of expenses:
 - 31 - Office & Operating Supplies
 - 34 - Supplies for Resale
- 40 **Other Services & Charges.** Amounts paid for services other than personal which are needed by the City. Services may be provided by a public agency or private business. Includes the following types of expenses:
 - 41 - Professional Services
 - 43 - Travel
 - 47 - Utility Services
- 50 **Intergovernmental Services.** Amounts paid for intergovernmental purchases for specialized services typically performed by local governments.
- 60 **Capital Outlays.** Expenditures which result in the acquisition of, rights to, or additions to capital assets, including incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. Includes all major purchases of capital assets and infrastructure.
- 70/80 **Debt Service: Principal/Interest.**
- 90 **Interfund Payments for Services.** Expenditures made to other funds for services rendered.

Budget Organization & Fund Descriptions:

The City of Carnation uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The accounts of the city are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The city's resources are allocated to and accounted for in individual funds depending on their intended purpose.

The City of Carnation's Funds are separated into three Fund Type classifications:

Governmental. Funds that account for the activities of the City that are of a governmental nature.

Proprietary. Funds that account for the activities of the City that are proprietary or "business" in nature.

Fiduciary fund. Funds held by the City as a trustee, e.g., pension funds.

The three primary Fund Types are further divided and identified by Fund Codes:

General Funds (000-099). Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds (100-199). Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Debt Service Funds (200-299). Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds (300-399). Accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds (400-499). Used to report any activity for which a fee is charged to external users for goods or services.

Internal Service Funds (500-599). Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. The City of Carnation does not have any Internal Service Funds.

Fiduciary Trust Funds (600-699). Accounts for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a)

Investment Trust Funds (601-610); (b) Pension Trust Funds (611-620); (c) Private-Purpose Trust Funds (621-630); and (d) Agency Funds (631-699).

Permanent Funds (700-799). Accounts for the resources that are legally restricted so only earnings, not a principal, may be used to support the reporting government programs for the benefit of the government or its citizens (public-purpose).

The City of Carnation's budget consists of nineteen funds:

| BARS FUND TYPE | BARS FUND CODE | CARNATION FUND NUMBER | CARNATION FUND NAME |
|-----------------------|------------------------|--------------------------|--------------------------------------|
| Governmental Funds | General Fund | 001 | General Fund |
| | | 101 | Street Fund |
| | | 103 | UDAG Fund |
| | | 105 | Contingency Fund |
| | Special Revenue Funds | 106 | Cemetery Fund |
| | | 107 | Equipment Replacement Fund |
| | | 108 | Parks Development Fund |
| | | 201 | LTGO Bond Redemption Fund |
| | Debt Service Funds | 301 | Capital Improvement Fund |
| | | | |
| Proprietary Funds | Enterprise Funds | 401 | Water Operating Fund |
| | | 402 | Water Capital Replacement Fund |
| | | 403 | Solid Waste Operating Fund |
| | | 404 | Water Bond Redemption Fund |
| | | 405 | Water Bond Reserve Fund |
| | | 406 | Solid Waste Capital Replacement Fund |
| | | 407 | Sewer Cumulative Reserve Fund |
| | | 601 | Cemetery Perpetual Care Fund |
| Fiduciary Funds | Investment Trust Funds | 633 | Trust Fund (Not used 2004-05) |
| | Agency Funds | | |

Basis of Accounting:

This term refers to the revenues, expenditures and transfers - and the related assets and liabilities that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method. The city uses single-entry, "cash basis" accounting which is a departure from the Generally Accepted Accounting Principles (GAAP). Under the cash basis method, revenues and other financial resource increments are recognized when they are received - that is, when they become both "measurable" and "available" to finance expenditures of the current period.

Expenditures are recognized when the fund liability is paid.

Financial Reporting Category:

The Washington State Auditor's Office divides cities and counties into two categories as follows:

Category 1. Cities with populations of 25,000 or more. Local governments in this category must use a unique chart of accounts for budgeting and reporting in conformity with Generally Accepted Accounting Principles (GAAP).

Category 2. Cities and towns with populations under 25,000. Local governments in this category may follow single-entry accounting and cash-basis reporting procedures that are

not intended to reflect financial condition and result in conformance with GAAP. Category 2 municipalities may use the system prescribed for category 1 municipalities.

Carnation has been reporting as a Category 2 Government since its inception.

Section 3 - Appendices

The appendix contains the 2006 Salary & Staffing Schedule, 2006 Detailed Line Item Budget, a detailed salaries and wages budget worksheet, debt service schedules, a glossary of budget terms, the ordinance adopting the 2006 Property Tax Levy, and the ordinance adopting the 2006 Annual Budget.

Salary & Staffing Schedule.

This table lists the Job Titles and salary range for each position, the number of FTEs authorized in 2006, and the staffing history for each position. More detailed information about the fund distribution for salaries and wages can be found in Appendix B - Detailed Salaries & Wages Worksheet.

THE BUDGET PROCESS

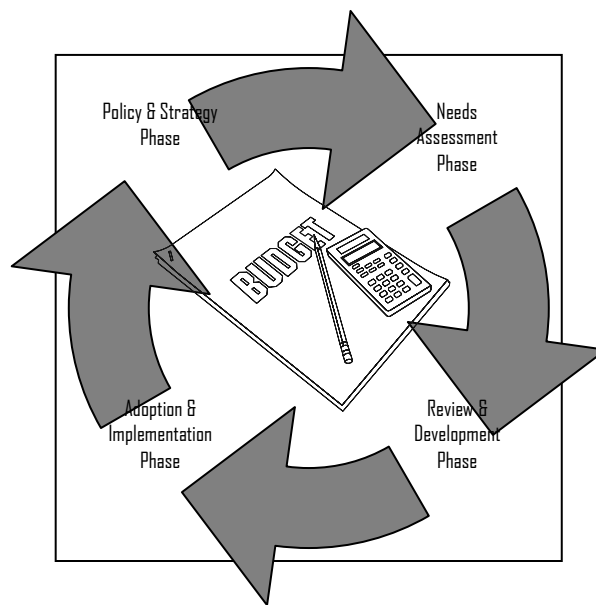
BUDGET DEVELOPMENT & ADOPTION PROCESS

Budget Development. The general method by which budgets are developed is laid out in Washington State law, particularly Chapter 35A.33 RCW. The law prescribes the basis for forecasting revenue and preparing the budget; public access to the preliminary budget; and much of the budget content. The budget message has been prepared by the City Manager, who is charged with responsibility for preparing the preliminary budget to be reviewed by the City Council.

State law also provides that “any taxpayer may appear and be heard for or against any part of

the budget.” The City Council must adopt the budget no later than December 25.

The primary groups who participate in the budget process are the City Council, City Staff, and interested citizens. Carnation’s budget is developed through four main phases:



(February - June)

Policy & Strategy Phase. In early Spring and Summer, the City Council and City Manager meet at a retreat to identify priorities, issues, and capital projects impacting the next fiscal budget. At the retreat the City Council identifies key policy issues that will provide the direction and framework of the budget. It is from these key policy issues that staff gains direction for their expenditure requests.

(July - September)

Needs Assessment Phase. The end of the second quarter provides City Staff with a good opportunity to assess current conditions, programs, and needs. Each department reviews its year-to-date progress and considers the priorities identified by the City Council while considering the budget needs for the ensuing year. During the summer months, information is included in the monthly water bills requesting citizen input about desired program and funding priorities. In August the City Clerk sends out a request to Department Heads for their revenue estimates and expense

requests for development of the proposed preliminary budget.

(September - October)

Review & Development Phase. Beginning in September, the proposed preliminary budget is prepared within the framework of the City's financial capacity, priorities, goals, and objectives. It is submitted to the Finance & Operations Committee, City Council and Citizens of Carnation for review in October.

(November -)

Adoption & Implementation Phase. After initial review and discussion by the City Council, and preliminary comment by the public, two public hearings are held in November with a tentative adoption date in early December. Public hearings may be continued no later than December 7, and adoption may occur no later than December 25 each year.

During the budget year, the City Council may make certain amendments to the budget as they become necessary; the general responsibility of administering the adopted budget, however, falls to the City Manager, who is the chief executive officer.

BUDGET ROLES AND RESPONSIBILITIES

Every employee plays a role in budgeting - whether in the formulation, preparation, implementation, administration, or evaluation. Ultimately, of course, the City Manager is accountable to the City Council for the performance of meeting specific objectives within allocation resource limits. The financial aspects of the budget are monitored in regular monthly reports and published quarterly reports issued by the City Treasurer comparing actual revenues and expenditures with the budget. Additionally, the City Treasurer coordinates the budget process on behalf of the City Manager, collecting department budget information, preparing revenue estimates, and assembling the budget document.

BUDGET PURPOSE

The Annual Budget seeks to achieve four interrelated purposes:

Policy Development. The budget process allows the City Council and City Manager an opportunity to set and review the goals, objectives and strategies of the City, and the ability to direct its activities by allocation of financial resources. Decisions that are made may affect operations, service levels, and the financial well being of the community. On this basis, the budget sets the policy for the following year and affords an ongoing opportunity to review and establish policy for future years.

Operations Guide. The budget is the blueprint that governs the amount of services to be provided during the year, and how that service is to be provided, e.g., by contract with another agency, the City's own personnel, or a combination. This budget provides financial control by setting forth both legislative and administrative guidance to employees regarding the character and scope of their activities. This direction is presented throughout the document with Fund descriptions, staffing levels, key priorities, services levels, and other descriptions.

Financial Planning. The budget outlines the manner in which the financial resources of the City will be managed in the coming year. A formal revenue estimate provides a listing of the available financial resources, explaining the basis for estimating each source. Over time, the budget document will display a revenue history that improves understanding of both the current year's needs and a longer term view of City fiscal resources.

Communication Device. The budget provides a way for the City's decision makers to communicate a great deal of information regarding the scope and nature of the City's activities. This information includes priorities for service delivery, rationale for the decisions made, and a vision for the future. The budget is intended to provide an effective tool in helping citizens understand their city government, reasons behind legislative decisions, and the basis for any change.

BUDGET POLICIES

The City of Carnation budget policies begin with direction provided by the City Council. Budget policy begins with an understanding of the needs and issues important to the community that the government serves. General goals and priorities are identified in order to apply the available financial resources of the City for specific funding proposals. This budget is prepared with seven major policy principles in mind:

Financial Stability Policy

- **General Fund.** The City will strive to maintain a General Fund reserved fund balance of 25% or 1/4 of the annual general fund revenues to provide a fiscal cushion that meets seasonal cash flow shortfalls, and assists in facing unpredictable economic downturns.
- **Contingency Fund.** The City will strive to maintain a Contingency Fund reserved fund balance of 10% of the annual general fund appropriations to meet future unseen expenditures.
- **Street, Water-Sewer, and Solid Waste Funds.** The City will strive to maintain street and enterprise fund reserved fund balances of 8% or 1/12th of the fund's estimated annual revenues to provide a fiscal cushion that meets seasonal cash flow shortfalls, and assists in facing unpredictable economic downturns.

The City will provide a Council Contingency, within the General Fund, by an annual appropriation that is intended to pay for needs caused by unforeseen emergencies.

REVENUE POLICY:

- The City will follow an aggressive effort of collection.
- The City's user charges for services will be proportional to costs.
- The City's fees and tax rates will be proportionate to the existing market.

- The City will estimate its annual revenues by an objective and analytical process.

CAPITAL BUDGET POLICY:

- The City will finance the city's needed capital facilities in a manner that is as economic, efficient, and equitable as possible.
- The City will designate 1/24th of the utility tax to the Capital Improvement Fund for general governmental and transportation improvement projects.

DEBT POLICY:

- The City will maintain adequate available debt capacity for specific priority projects.
- The City shall use Interfund borrowing where such borrowing is effective.
- In order to leverage the debt capacity of the City's utilities, the water, sewer, and future storm drainage utilities shall be legally organized as a single waterworks utility.

INVESTMENT POLICY:

- The City will maintain three principals on investments, in priority order: Safety, Liquidity, Yield.

FINANCIAL REPORTING POLICY:

- The City will strive to improve and enhance comprehension to the user and reader.
- The City will establish and maintain a high standard of accounting principles.

OPERATING BUDGET POLICY:

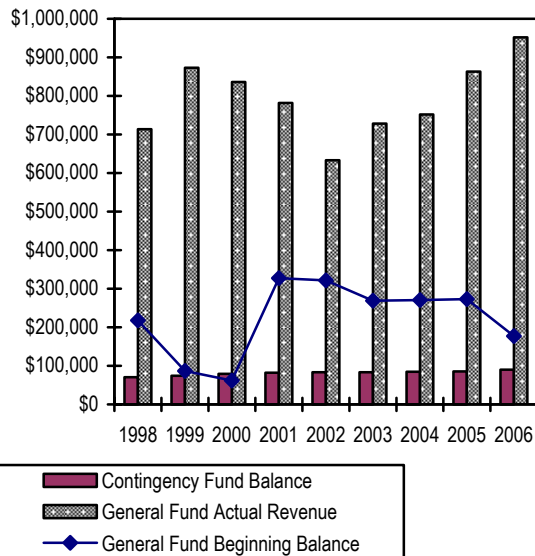
- The City Council will identify the city-wide funding priorities each year. The staff will then utilize these priorities in their efforts to develop the coming year's budget.

BONDED DEBT CAPACITY

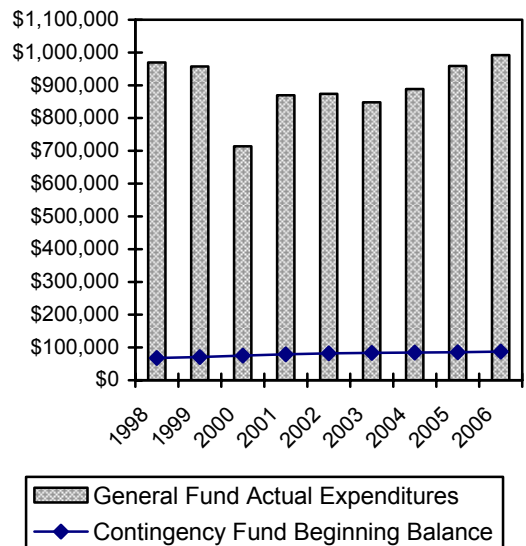
| | GENERAL CAPACITY | | SPECIAL PURPOSE CAPACITY | | Total Capacity |
|-------------------------------------|--------------------|--------------------|--------------------------|--------------------|---------------------|
| | Councilmanic | Excess Levy | Parks & Open Space | Utility Purposes | |
| December 31, 2005 | | | | | |
| Assessed Value = \$170,306,988 | | | | | |
| 2.50% of Assessed Valuation | | \$4,257,675 | \$4,257,675 | \$4,257,675 | \$12,773,024 |
| 1.50% of Assessed Valuation | \$2,554,605 | (\$2,554,605) | | | |
| STATUTORY BONDED DEBT LIMIT | \$2,554,605 | \$1,703,070 | \$4,257,675 | \$4,257,675 | \$12,773,024 |
| Less Bonded Debt Outstanding | | | | | |
| 1999 LTGO Bonds | (\$440,000) | | | | |
| 1999 Water Bonds | | | | (\$270,000) | |
| 2005 Water Bonds | | | | (\$900,000) | |
| Plus Debt Service Fund Balances | | | | | |
| 201, 404, 405 | \$6,669 | | | \$121,946 | |
| BONDED DEBT SERVICE CAPACITY | \$2,121,274 | \$1,703,070 | \$4,257,675 | \$4,109,621 | \$12,191,639 |

| | |
|--|--------------------|
| Loan Debt Outstanding as of 12/31/2005 | |
| 2003 PWTF Loan | \$737,843 |
| 2004 PWTF Loan | \$1,125,060 |
| 2005 PWTF Loan | \$1,968,615 |
| | \$3,831,518 |

GENERAL FUND RESERVED BALANCE



CONTINGENCY FUND RESERVED BALANCE



TOTAL BUDGET COMPARISONS

TOTAL BUDGET REVENUE COMPARISON BY REVENUE ACCOUNT

| BARS Acct | Description | 2003 Actual | 2004 Actual | 2005 Est Actual | 2006 Budget |
|----------------------------------|------------------------------|---------------------|---------------------|---------------------|----------------------|
| BEGINNING CASH BALANCE | | \$ 1,328,837 | \$ 1,512,539 | \$ 1,500,301 | \$ 3,087,625 |
| 310 | Tax Revenues | \$ 731,541 | \$ 790,439 | \$ 815,600 | \$ 819,410 |
| 320 | Licenses & Permits | \$ 42,657 | \$ 55,940 | \$ 51,793 | \$ 169,340 |
| 330 | Intergovernmental Revenues | \$ 101,001 | \$ 208,767 | \$ 341,101 | \$ 2,817,080 |
| 340 | Charges for Goods & Services | \$ 843,203 | \$ 916,315 | \$ 985,302 | \$ 735,285 |
| 350 | Fines & Forfeits | \$ 2,746 | \$ 4,167 | \$ 3,000 | \$ - |
| 360 | Miscellaneous Revenues | \$ 52,934 | \$ 49,102 | \$ 70,372 | \$ 56,490 |
| SUBTOTAL ACTUAL REVENUES | | \$ 1,774,081 | \$ 2,024,730 | \$ 2,267,167 | \$ 4,597,605 |
| 380 | Non Revenues | \$ 763,426 | \$ 1,178,365 | \$ 2,867,976 | \$ 3,841,478 |
| 390 | Other Financing Sources | \$ 305,157 | \$ 314,803 | \$ 335,899 | \$ 317,542 |
| TOTAL REVENUES ALL FUNDS | | \$ 2,842,664 | \$ 3,517,898 | \$ 5,471,042 | \$ 8,756,625 |
| TOTAL RESOURCES ALL FUNDS | | \$ 4,171,501 | \$ 5,030,437 | \$ 6,971,343 | \$ 11,844,250 |

TOTAL BUDGET EXPENDITURE COMPARISON BY DEPARTMENT/EXPENDITURE ACCOUNT

| BARS Acct | Description | 2003 Actual | 2004 Actual | 2005 Est Actual | 2006 Budget |
|--------------------------------------|---|---------------------|---------------------|---------------------|---------------------|
| 510 | General Government | \$ 267,942 | \$ 286,366 | \$ 306,498 | \$ 316,776 |
| 520/60 | Public Safety & Health | \$ 434,496 | \$ 490,193 | \$ 417,049 | \$ 464,932 |
| 530 | Physical Environment (Engineering & PW) | \$ 755,037 | \$ 744,190 | \$ 678,127 | \$ 570,425 |
| 540 | Transportation | \$ 153,479 | \$ 95,724 | \$ 109,231 | \$ 125,559 |
| 550 | Economic Environment (Land Use) | \$ 56,549 | \$ 64,275 | \$ 142,340 | \$ 104,476 |
| 570 | Culture & Recreation | \$ 32,336 | \$ 36,840 | \$ 39,666 | \$ 34,171 |
| SUBTOTAL ACTUAL REVENUES | | \$ 1,699,838 | \$ 1,717,588 | \$ 1,692,910 | \$ 1,616,339 |
| 580 | Non-Expenditures | \$ 8,000 | \$ 64,611 | \$ 64,887 | \$ 385,192 |
| 590 | Debt Service & Other Uses | \$ 955,154 | \$ 1,747,936 | \$ 2,125,920 | \$ 7,070,991 |
| TOTAL USES ALL FUNDS | | \$ 2,662,992 | \$ 3,530,135 | \$ 3,883,718 | \$ 9,072,522 |
| ENDING CASH BALANCE ALL FUNDS | | \$ 1,508,509 | \$ 1,500,302 | \$ 3,087,625 | \$ 2,771,728 |

TOTAL BUDGET EXPENDITURE COMPARISON BY EXPENDITURE OBJECT

| | | | | | |
|----------------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|
| 10 | Personnel Salaries & Wages | \$447,445 | \$391,085 | \$374,366 | \$389,382 |
| 20 | Personnel Taxes & Benefits | \$95,279 | \$125,644 | \$135,395 | \$155,652 |
| 30 | Supplies | \$33,935 | \$68,637 | \$47,989 | \$47,675 |
| 40 | Services and Charges | \$1,014,079 | \$1,625,335 | \$1,650,459 | \$991,948 |
| 50 | Intergovernmental Services | \$471,830 | \$505,688 | \$500,910 | \$501,038 |
| 60 | Capital Outlays | \$154,945 | \$321,293 | \$663,202 | \$6,101,500 |
| 70 | Debt Service: Principal | \$70,000 | \$128,000 | \$121,778 | \$445,888 |
| 80 | Debt Service: Interest | \$45,321 | \$49,250 | \$52,120 | \$120,695 |
| 90 | Interfund Payments | \$330,157 | \$315,203 | \$337,499 | \$318,742 |
| TOTAL ALL USES | | \$2,662,992 | \$3,530,135 | \$3,883,718 | \$9,072,522 |
| ENDING FUND BALANCE | | \$1,508,509 | \$1,500,302 | \$3,087,625 | \$2,771,728 |

ESTIMATED FUND ACTIVITY & RESERVES

| FUND | | 12/31/2005 ESTIMATED ENDING CASH BALANCE | 2006 CASH-IN | 2006 CASH-OUT | 12/31/2006 ESTIMATED ENDING CASH BALANCE | CASH BALANCE +/- | % |
|--------|---------------------------------------|---|--------------|---------------|---|---------------------|------|
| | | | | | | | |
| 001 | GENERAL | \$177,255 | \$951,686 | \$992,233 | \$136,708 | (\$40,547) | -23% |
| 101 | STREET | \$29,120 | \$124,690 | \$133,514 | \$20,296 | (\$8,824) | -30% |
| 103 | UDAG | \$95,313 | \$1,600 | \$0 | \$96,913 | \$1,600 | 2% |
| 105 | CONTINGENCY | \$88,106 | \$2,000 | \$0 | \$90,106 | \$2,000 | 2% |
| 106 | CEMETERY FUND | \$2,541 | \$10,750 | \$10,346 | \$2,945 | \$404 | 16% |
| 107 | EQUIPMENT REPLACEMENT | \$25,411 | \$13,950 | \$21,500 | \$17,861 | (\$7,550) | -30% |
| 108 | PARKS DEVELOPMENT | \$287,945 | \$25 | \$286,000 | \$1,970 | (\$285,975) | -99% |
| 201 | LTGO BOND REDEMPTION | \$6,669 | \$48,006 | \$48,006 | \$6,669 | \$0 | 0% |
| 301 | CAPITAL IMPROVEMENT | \$46,231 | \$93,600 | \$95,000 | \$44,831 | (\$1,400) | -3% |
| 401 | WATERWORKS UTILITY FUND | \$47,721 | \$479,400 | \$509,787 | \$17,334 | (\$30,387) | -64% |
| 402 | WATER CAPITAL REPLACEMENT | \$460,423 | \$30,900 | \$409,500 | \$81,823 | (\$378,600) | -82% |
| 403 | SOLID WASTE UTILITY FUND | \$58,024 | \$81,444 | \$105,175 | \$34,293 | (\$23,731) | -41% |
| 404 | WATER BOND REDEMPTION | \$6,587 | \$133,836 | \$134,140 | \$6,284 | (\$304) | -5% |
| 405 | WATER BOND RESERVE | \$113,755 | \$1,300 | \$0 | \$115,055 | \$1,300 | 1% |
| 406 | LANDFILL POST CLOSURE ASSURANCE | \$150,101 | \$43,500 | \$83,266 | \$110,335 | (\$39,766) | -26% |
| 407 | SEWER CAPITAL PROJECTS | \$1,449,974 | \$6,738,923 | \$6,244,054 | \$1,944,843 | \$494,868 | 34% |
| 601 | CEMETERY PERPETUAL CARE | \$42,448 | \$1,015 | \$0 | \$43,463 | \$1,015 | 2% |
| TOTALS | | \$3,087,625 | \$8,756,625 | \$9,072,522 | \$2,771,728 | (\$315,901) | -10% |

FUND 001

GENERAL FUND

Established: Ordinance No. 13, 1913
Sections 3.04.010 & 3.04.020 CMC

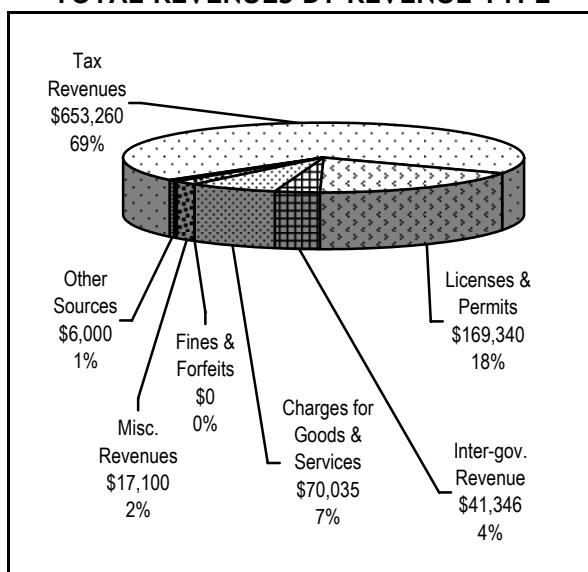
Purpose of Fund: The General Fund accounts for the activities of the City that are governmental in nature. Revenues are received from Taxes, Regulatory Licenses & Permits, Intergovernmental Revenues & Grants, Charges for Goods & Services, Fines & Forfeits, Investment Earnings and Transfers-in from other funds. Expenditures include costs for numerous operational departments including General Government, Parks, and Public Safety.

GENERAL FUND REVENUES

2003-2006 General Fund Revenues

| Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|------|-------------------------------|--------------------|--------------------|--------------------------|--------------------|-----------------|-------------|
| | BEGINNING FUND BALANCE | \$300,330 | \$270,728 | \$272,868 | \$177,255 | -\$95,613 | -35% |
| 310 | Tax Revenues | \$584,519 | \$616,655 | \$642,850 | \$653,260 | \$10,410 | 2% |
| 320 | Licenses & Permits | \$42,657 | \$55,940 | \$51,282 | \$169,340 | \$118,058 | 230% |
| 330 | Intergovernment Revenue | \$40,073 | \$30,226 | \$36,050 | \$32,596 | -\$3,454 | -10% |
| 340 | Charges for Services | \$9,297 | \$22,241 | \$22,290 | \$70,035 | \$47,745 | 214% |
| 350 | Fines & Forfeits | \$2,746 | \$4,167 | \$3,000 | \$0 | -\$3,000 | -100% |
| 360 | Miscellaneous Revenues | \$24,498 | \$18,781 | \$24,481 | \$19,300 | -\$5,181 | -21% |
| 380 | Non Revenues | \$135 | \$26,725 | \$126 | \$1,155 | \$1,029 | 817% |
| 390 | Other Finance Sources | \$116,307 | \$115,853 | \$83,100 | \$6,000 | -\$77,100 | -93% |
| | TOTAL REVENUES | \$820,231 | \$890,589 | \$863,178 | \$951,686 | \$88,507 | 10% |
| | TOTAL RESOURCES | \$1,120,561 | \$1,161,317 | \$1,136,047 | \$1,128,941 | -\$7,106 | -1% |

**2006 GENERAL FUND
TOTAL REVENUES BY REVENUE TYPE**



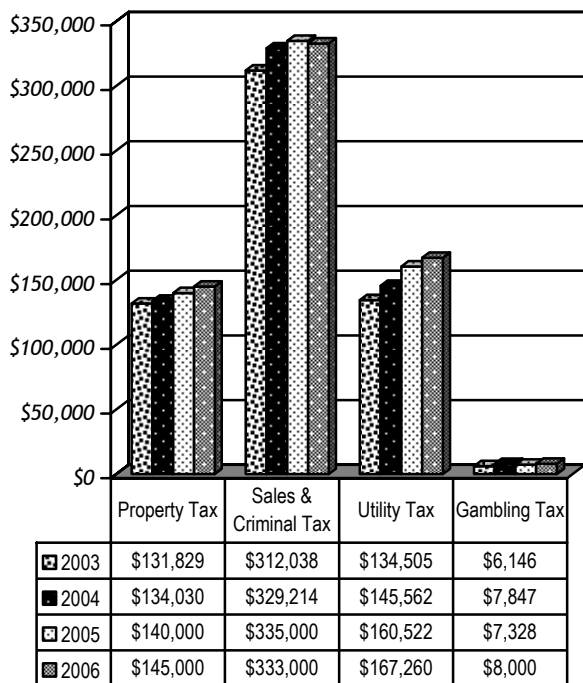
Revenue estimates are based on conservative views of trends from 2000-2005, along with known project grants and anticipated permit applications. Overall, in 2006 General Fund revenues are not projected to change substantially, but increases in permits and services are projected due to expected land use permit applications related to the sewer project. Interfund transfers from other funds have also been significantly reduced.

General Fund revenues are summarized by Basic Account Number, reflecting the nature of the revenue source.

310 - TAX REVENUES.

Tax Revenues account for 69% of general fund actual revenues. Property tax revenues are expected to increase slightly in 2006 due to an increase in the total assessed valuation of all properties in the City, and a 0.89% increase in the total property tax levy. Utility tax revenues are also expected to increase due to rate increases by utility providers.

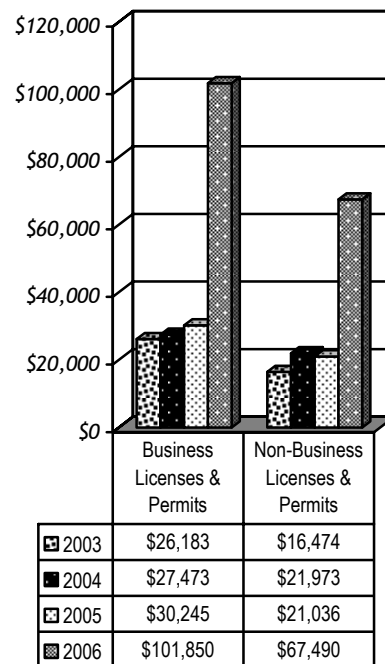
**GENERAL FUND
TAX REVENUES
2003-2006**



320 - LICENSES & PERMITS.

This resource account includes revenues received from Business Licenses & Permits, including franchise fees; and Non-Business Licenses & Permits, such as fees for Building and Land Use permit applications, animal licenses, and right-of-way use Permits.

**GENERAL FUND
LICENSE & PERMIT REVENUES
2003-2006**

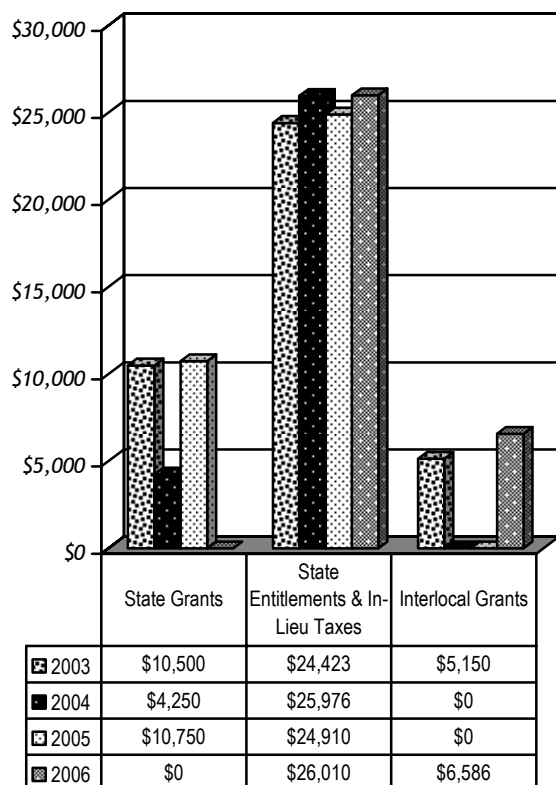


The addition of the Waste Management franchise fee of (\$72K) has contributed to the increase in Business Licenses & Permits. The decrease in non-business licenses & permits for 2005 was due to the building moratorium being in place through August. An increase in 2006 for Land Use and Building permit fees as a result of the sewer project permits being submitted which has an estimated revenue of \$50,777. Other increases in this revenue account were calculated based on historical averages.

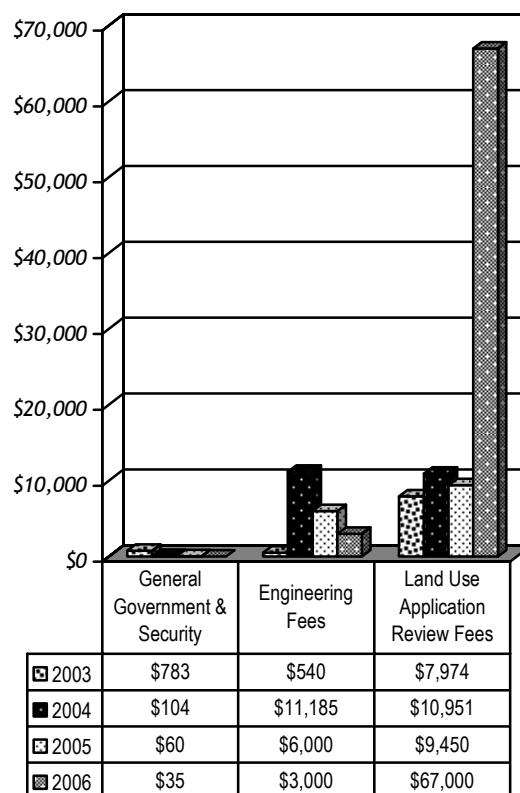
330 - INTERGOVERNMENTAL REVENUE.

Intergovernmental Revenue is funding that is received from other government agencies. Anticipated revenues in 2006 include grant funding from King Conservation District for Wetlands Inventory/Mapping (\$6,586) and State Shared Revenue received from criminal justice, and liquor taxes (\$26,010).

**GENERAL FUND
INTERGOVERNMENTAL REVENUES
2003-2006**



**GENERAL FUND REVENUES
CHARGES FOR SERVICES
2003-2006**



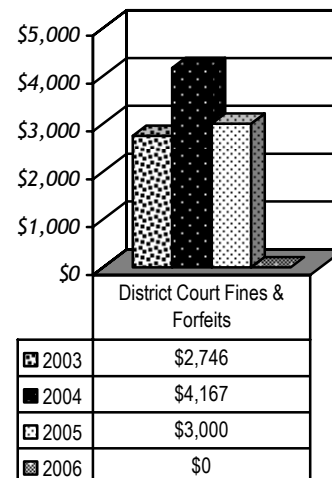
340 - CHARGES FOR GOODS & SERVICES.

Charges for goods and services primarily includes fees received for General Government functions such as engineering and land use application review. The projected increase of over \$54,525 in 2006 results from anticipated land use application and engineering review fees for the wastewater treatment plant and increase building permit submissions with the lifting of the building moratorium in late 2005. Sewer project review fees include site plan review, SEPA Environmental Checklist review, drainage plan review, building permit plan review fees, and pre-application meetings with King County. Total revenues for these types of activities are estimated to be \$38,200 in 2006. Zoning and land use fees in Carnation are charged on a cost recovery system. The revenues anticipated for land use and engineering review fees are correspondingly off-set by anticipated expenditures.

350 - FINES & FORFEITS.

Payments from fines, forfeitures, and penalties awarded by the District Court in favor of the City are no longer being passed on to the City due to anticipated changes in the legislature.

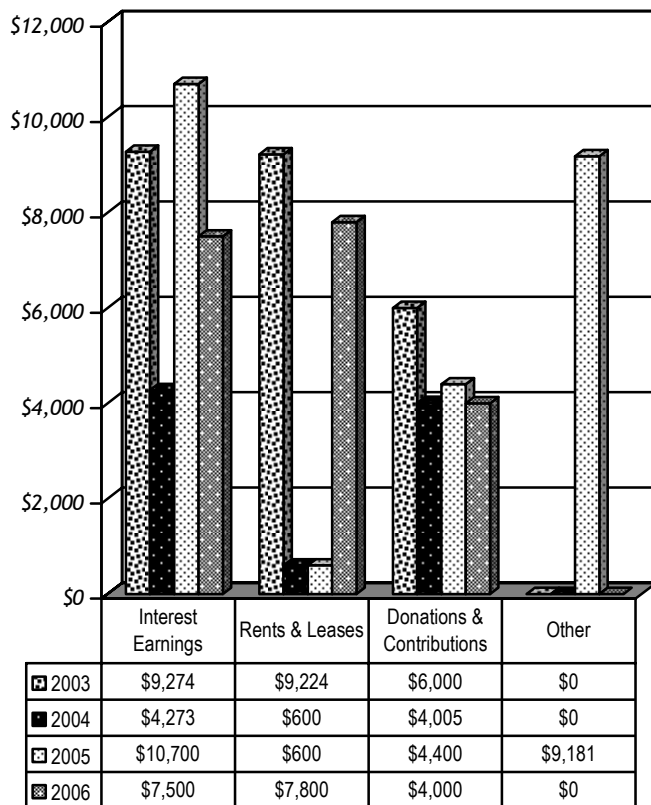
**GENERAL FUND REVENUES
FINES & FORFEITS
2003-2006**



360 - MISCELLANEOUS REVENUES.

Revenues derived from sources that are not otherwise provided for in the BARS system. Miscellaneous Revenue in 2006 includes interest earnings and fireworks display contributions.

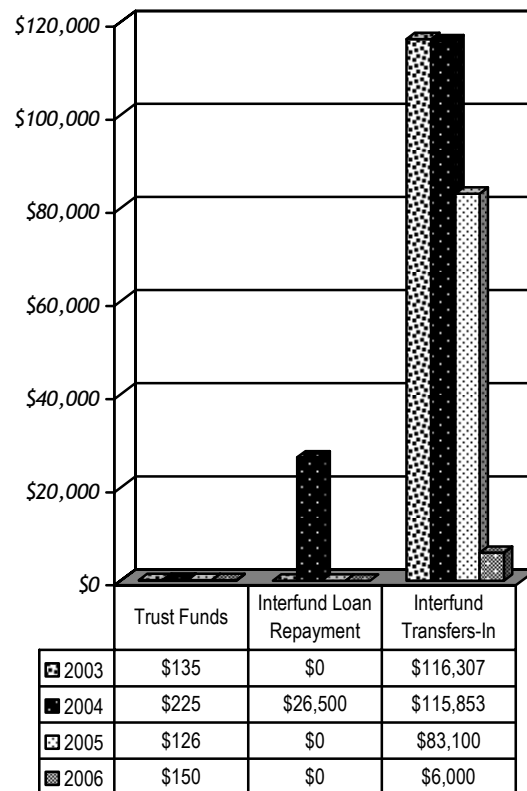
**GENERAL FUND
MISCELLANEOUS REVENUES
2003-2006**



380/390 - NON-REVENUES & OTHER FINANCING SOURCES.

Revenues received from the sales of capital assets, interfund loan repayment, fees or surcharges that are collected by the City and held in trust on behalf of another governmental agency which is then remitted to that agency, or interfund transfers-in from other funds. 2006 transfers-in to the General Fund from the enterprise funds have been reduced by \$77,100 when compared to 2005 resulting from more accurate distribution of expenditures to the appropriate funds at the time of disbursement.

**GENERAL FUND
NON-REVENUES & TRANSFERS-IN
2003-2006**



GENERAL FUND EXPENDITURES

The General Fund includes the expenditures for numerous operational departments including General Government, Parks, and Public Safety services such as:

511 - Legislative
513 - Executive Administration
514 - Financial & Records Services
515 - Legal
518 - Central Services

521-522 - Law Enforcement & Fire
524 - Building Inspection
558 - Planning & Community Development
576 - Park Facilities

GENERAL FUND EXPENDITURE COMPARISON 2003-2006 ALL EXPENDITURE OBJECTS BY DEPARTMENT

| BARS Acct | Description | 2003 Actual | 2004 Actual | 2005 Est Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 510 | General Government | \$252,328 | \$267,521 | \$297,582 | \$316,476 | \$18,894 | 6% |
| 520 | Public Safety & Health | \$424,608 | \$457,479 | \$409,121 | \$462,252 | \$53,131 | 13% |
| 530 | Physical Environ (Eng/PW) | \$5,431 | \$4,795 | \$4,720 | \$10,897 | \$6,177 | 131% |
| 550 | Economic Environ (Land Use) | \$46,262 | \$61,543 | \$142,340 | \$104,476 | -\$37,864 | -27% |
| 570 | Culture & Recreation | \$26,231 | \$36,840 | \$39,666 | \$32,671 | -\$6,995 | -18% |
| | SUBTOTAL ACTUAL EXPENDITURES | \$754,860 | \$828,179 | \$893,429 | \$926,772 | \$33,343 | 4% |
| 580 | Non-Expenditures | \$0 | \$270 | \$323 | \$1,255 | \$932 | 289% |
| 590 | Debt Service & Other Uses | 90,000 | 60,000 | 65,040 | 64,206 | -834 | -1% |
| | TOTAL ALL GENERAL FUND USES | \$844,860 | \$888,449 | \$958,792 | \$992,233 | \$33,440 | 3% |
| | ENDING FUND BALANCE | \$275,701 | \$272,868 | \$177,255 | \$136,708 | -\$40,547 | -23% |

Note: 520 - Public Safety includes Police, Fire & Building Inspection costs, and Fourth of July Police Overtime.
570 - Culture & Recreation includes the Parks Department and Fourth of July Celebration.

GENERAL FUND EXPENDITURE COMPARISON 2003-2006 ALL DEPARTMENTS BY EXPENDITURE OBJECT

| BARS Obj | Description | 2003 Actual | 2004 Actual | 2005 Est. Actual | 2006 Budget | \$ Change | % Change |
|----------|---|------------------|------------------|------------------|------------------|------------------|-------------|
| 10 | Personnel Salaries & Wages | \$105,912 | \$106,445 | \$151,497 | \$169,314 | \$17,817 | 12% |
| 20 | Personnel Taxes & Benefits | \$27,034 | \$29,401 | \$55,288 | \$63,982 | \$8,694 | 16% |
| 30 | Supplies | \$12,764 | \$23,749 | \$14,582 | \$13,625 | -\$957 | -7% |
| 40 | Services and Charges | \$187,434 | \$204,400 | \$267,917 | \$241,158 | -\$26,759 | -10% |
| 50 | Intergovernmental Services | \$421,447 | \$462,264 | \$400,332 | \$437,649 | \$37,317 | 9% |
| | SUBTOTAL SERVICES & SUPPLIES | \$754,591 | \$826,259 | \$889,616 | \$925,728 | \$36,112 | 4% |
| 60 | Capital Outlays | \$269 | \$1,791 | \$3,336 | \$1,500 | -\$1,836 | -55% |
| 90 | Interfund Payments | \$90,000 | \$60,400 | \$65,840 | \$65,006 | -\$834 | -1% |
| | TOTAL ALL GENERAL FUND USES | \$844,860 | \$888,449 | \$958,792 | \$992,233 | \$33,442 | 3% |
| | ENDING FUND BALANCE | \$275,701 | \$272,868 | \$177,255 | \$136,708 | -\$40,547 | -23% |

In the next few pages, more information about General Fund expenditures is summarized by Department (as defined by the Basic Expenditure Account Number), and itemized by expenditure object. The expenditure object indicates the type of item acquired or service gained.

510 - GENERAL GOVERNMENT

511 - Legislative



LEGISLATIVE DEPARTMENT: City Council

The Legislative Department accounts for costs of providing representation of the citizenry of the City, and includes all costs for the City Council, official publications, and elections.

The City Council is the legislative body of the City. The City Council is responsible for the legislative oversight of all city programs, services and projects. Councilmembers also represent the City through participation on various intergovernmental committees throughout King County. The City Council provides supervision and direction to the City Manager.

The City of Carnation operates under the council-manager form of government. The City Council consists of five (5) members who are elected at large from the community. Every year in January, the City Council elects from their membership a person to serve as Deputy Mayor. Every other year in January, the Councilmembers elect from their membership a person to serve as Mayor. Each councilmember is paid \$200 per month in compensation, the Deputy Mayor is paid \$250 and the Mayor receives \$400.

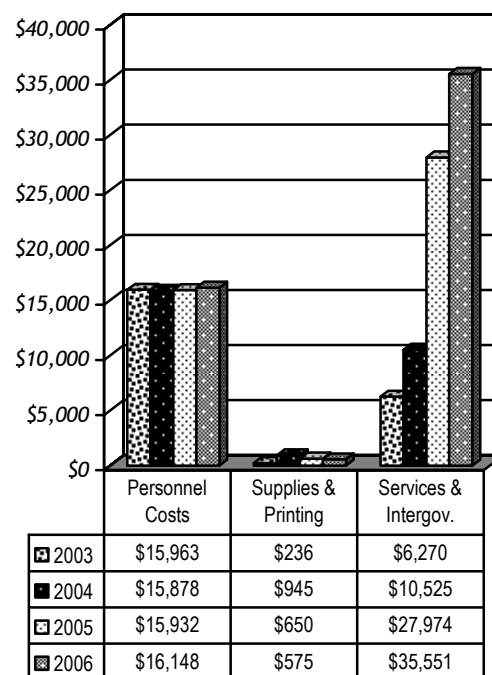
2005 Legislative Accomplishments:

- Facilitated citizen involvement in the location of the wastewater treatment plant.
- Progressed with funding, planning and policy decisions for the sewer system project.
- Adopted the 2004 GMA update to the City's Comprehensive Plan and Land Use code in February 2005.
- Adopted Design Guidelines to direct future commercial development in a desirable manner.

2006 Legislative Goals:

- Adopt strategies and secure additional grant funding for the sewer system project.
- Update the City's water and sewer code.
- Update the City's Water Comprehensive Plan.
- Continue Emergency Preparedness efforts including the development of the evacuation trail to Lot-W.
- Begin Sewer Collection System construction.
- Begin work on Economic Development Plan to promote economic vitality in the City's Commercial Districts.

**2003-2006
Legislative Expenditure Summary**



Budget Description:

No change is projected for Councilmember salaries and benefits. Services and intergovernmental charges have increased due to contracting with the lobbyists for $\frac{3}{4}$ of 2005 (\$22.5K) and all of 2006 (\$30K) to pursue funding sources for the sewer project. Voter Election expenses, publication of official notices, and travel expenses are also included.

513 - Executive

EXECUTIVE ADMINISTRATION: City Manager



The Executive Department accounts for the costs of providing management and administration of the affairs of the City including coordination, guidance, and support for the development and management of effective programs.

Executive Administration consists of a full time City Manager. The City Manager is selected and appointed by the City Council to serve as chief executive officer and head of the administrative branch of city government, per RCW 35.18.010. The City Manager is responsible to the City Council for the proper administration of all the affairs of City of Carnation.

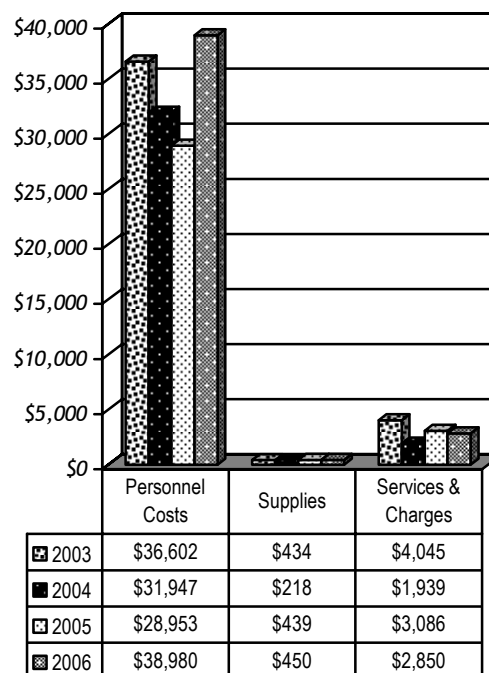
2005 Executive Accomplishments:

- Oversaw all city functions, activities, and projects.
- Represented the City while working with other agencies on sewer project issues.

2006 Executive Goals:

- Oversee all city functions, activities, and projects.
- Continue work towards sewer system.
- Continue to pursue funding for the sewer system project and other needed services.

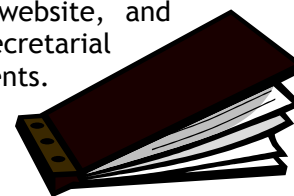
2003-2006 Executive Expenditure Summary



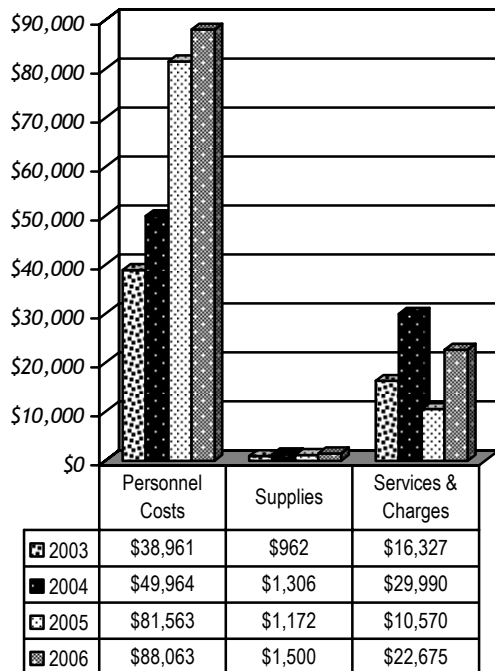
514 - Financial & Records Services

Financial & Records Services accounts for the costs of providing financial, record keeping, and related services benefiting the City.

In 2005, Finance & Records Service staff consisted of a semi-full time City Clerk, full-time City Treasurer, a part-time Deputy City Clerk, and a full-time Office Assistant. No staffing level change is anticipated in 2006. The department provides utility billing services to approximately 1,000 customers on a monthly basis; prepares accounts payable for council approval twice a month; provides monthly payroll services for employees; maintains the City's financial records; prepares monthly, quarterly, and annual financial reports; prepares meeting agenda packets approximately five times per month for the City Council and Planning Board; maintains the official records of the city; coordinates issuance of most licenses and permits; maintains the City's website, and provides general secretarial support to all departments.



**2003-2006
Finance & Records Services
Expenditure Summary**



Personnel costs include a portion of the wages and benefit distributions for the City Clerk, City Treasurer, Deputy City Clerk, and Office Assistant positions. Supplies consist of small tools & equipment and operating supplies such as forms, file folders, envelopes, binders, etc. Other services and charges include travel and training, state auditor assistance, and printing/publishing costs associated with the City's financial documents.

512 - Judicial

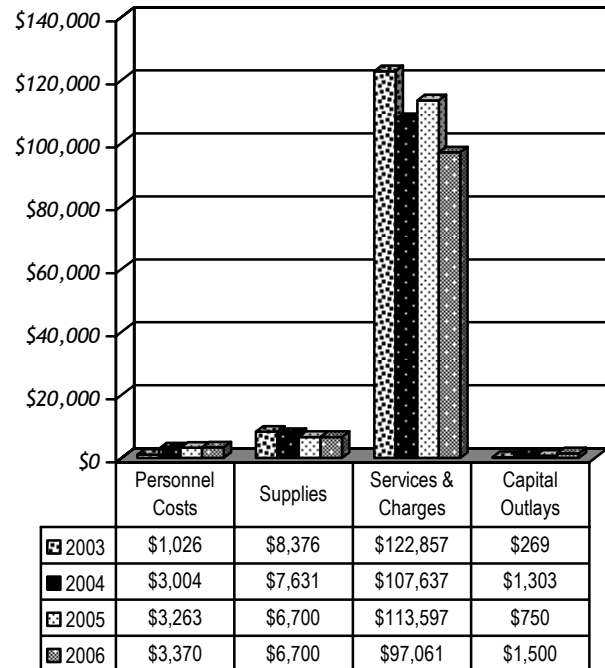
515 - Legal

518 - Central Services

519 - Other General Government

Other General Fund Uses include non-departmental expenses such as legal and central service costs. Legal expenses include the costs for the City Attorney, City Prosecutor, Public Defender & Domestic Violence Advocate. Central Services includes costs for activities of a general administrative nature such as communications, printing, liability insurance, utility services, miscellaneous memberships and dues.

**2003-2006
General Government Services
Expenditure Summary**



GENERAL GOVERNMENT SERVICES:

Legal Services:

This consists of the payments to Ogden Murphy Wallace (\$30K) for City Attorney services. Another \$23,250 is budgeted for prosecution, public defense, domestic violence and miscellaneous legal services.

Central Services:

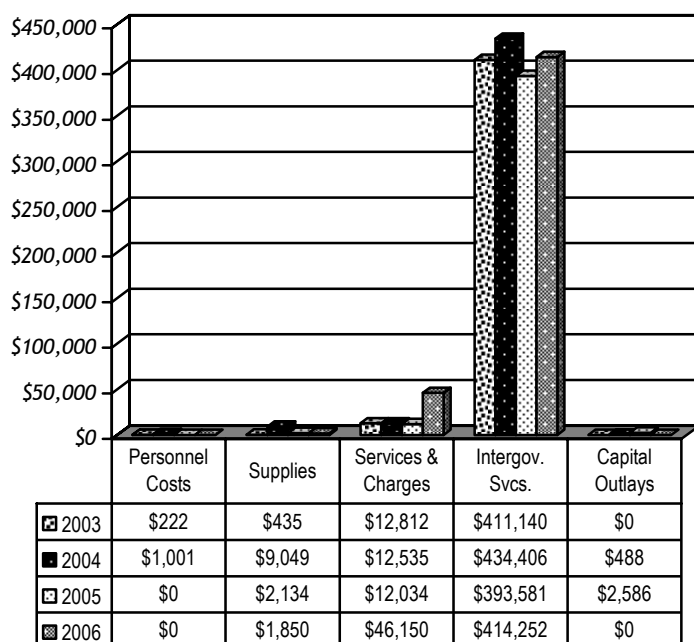
Supplies consist of operating and office supplies, forms, copy paper, letterhead, envelopes, binders, as well as janitorial supplies. Other services and charges include postage (\$4,500), copy machine and office equipment repair, advertising/public notices, equipment rentals, AWC RMSA liability insurance (\$15,190), utility service costs (\$5,150), building repair, janitorial services, membership dues and fees.

520 - PUBLIC SAFETY

- 521 - Law Enforcement
- 522 - Fire Control
- 523 - Detention & Corrections
- 524 - Building Inspections
- 525 - Emergency Preparedness
- 566 - Mental & Physical Health

Expenses associated with activities that are related to the security of persons and property are summarized under BARS account 520 - Public Safety. The City contracts with the City of Duvall for police services and building inspection services. Fire suppression, emergency services & inspections are provided by Eastside Fire & Rescue. Arson investigation services are handled separately through an interlocal agreement with King County. Also included in this summary group is \$500 for state mandated alcohol rehabilitation services, as well as \$3,000 for emergency preparedness. In 2005, the City allocated \$3,000 for emergency preparedness which funded the development of a pedestrian evacuation trail beginning at the east end of NE 50th Street leading to Lot-W.

**2003-2006
Public Health & Safety
Expenditure Summary**



POLICE DEPARTMENT

The mission of the Police Department is to provide quality, professional law enforcement to the communities which we serve.



2005 Accomplishments:

- Graduated over 60 students through the D.A.R.E. program.
- Implemented a Citizen On Patrol program.
- Implemented a 15-9 team.
- Formed a major crimes task force through our participation in the Coalition of Small Cities (CSPA).
- Upgraded technology to put computers in the office & the patrol cars.
- Held community meetings to seek public input on the services provided & recruit citizen volunteer participation.

2006 Goals:

- Continue our efforts to promote community outreach & involvement.
- Continue to strengthen our community partnerships.
- Continue to improve public safety & citizen awareness through providing the highest quality law enforcement services.

The budget provides for a ½ time Police Chief and three patrol officers per week to provide general law enforcement services. These services include vacation checks, business checks, vehicle patrol, bike patrol, D.A.R.E. program, K-9 unit and marine education & enforcement. The overall Public Safety expenditures have not significantly increased when compared to previous years.

530 - PHYSICAL ENVIRONMENT

531 - Natural Resources

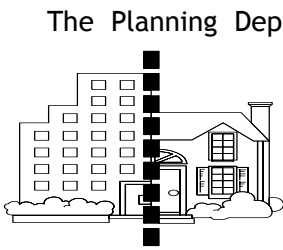
532 - Engineering

This grouping of accounts includes expenditures for Natural Resource Management and General Engineering activities. Included are Pollution Control fees (\$747) for the City's mandatory assessment from the Puget Sound Air Pollution Control Authority and the City's general engineering expenses.

550 - ECONOMIC ENVIRONMENT

PLANNING DEPARTMENT

558 - Planning & Community Development



The Planning Department provides long-term comprehensive planning to help determine how the City will develop in the future as well as processing of land use permits to ensure that current development meets all relevant codes and requirements.

Planning Department staff includes one full time planner with part time support from the City Clerk and Deputy City Clerk. Building department services are provided by contract with the City of Duvall. Engineering services are provided by the City's engineer, Roth Hill Consulting Engineers. The costs for all engineering services that are required to process permits are passed on to the applicants.

In addition to the long range and current planning, the Planning Department provides support to the City's effort to obtain grant funds to offset the cost of the sewer system to future customers. Planning Department staff has participated in the environmental permitting process that is necessary in order for the City to be eligible for federal grants. Grant funding for other necessary City projects & services is also being pursued.

The 2006 Budget includes continuation of existing staff levels and contractual services.

2005 Accomplishments:

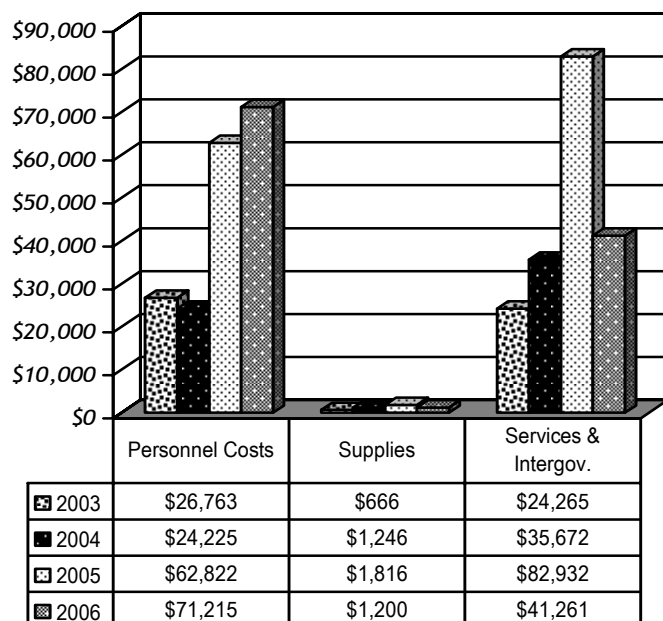
- Adopted the 2004 GMA Update to the City's Comprehensive Plan and Land Use Code, including a new Zoning Map and related Area-Wide Rezone(s), and updated Critical Areas Ordinance.
- Adopted Design Standards, Signage and Landscape Ordinances.
- Amended the City's Land Use Code to provide consistency and to encourage economic activities that will benefit the City (5 separate amendments).
- Participated in the Section 7 Endangered Species Act Consultations with NOAA Fisheries and the US Fish and Wildlife Service in support of a Finding of No Significant Impact (FONSI) that will allow the City to use the federal grant funds that have already been awarded and to apply for more federal funds, specifically the Centennial Clean Water Fund.
- Processing all development applications and permits.

2006 Goals and Work Plan:

- Complete a wetlands inventory with funds from the King Conservation District.
- Amend the Comprehensive Plan as required by the Growth Management Act, based on a docket of requested amendments.
- Further revise the Land Use Code and permitting processes to prepare for significant future development when the sewer system is close to completion.
- Analyze the land capacity of the current zoning map and examine density options.
- Revise the Critical Areas Ordinance in accord with the conditions from the Section 7 Endangered Species Act Consultation.
- Devise an Economic Development Plan with strategies to help the City maximize its ability to attract new businesses and to improve its revenues.

- Have the Shoreline Master Plan approved by the Department of Ecology.
- Continue to help with sewer planning and funding.
- Process all development applications and permits.

**2003-2006
Planning & Community Development
Expenditure Summary**



570 - CULTURE & RECREATION

573 - Spectator & Community Events

575 - Cultural & Recreational Facilities

576 - Park Facilities

This group of use accounts provides for many of the recreational activity needs of the citizens of Carnation. In 2005, it included expenditures for Parks Department operations as well as the Farmers Market and Fourth of July Celebration.

PUBLIC WORKS DEPARTMENT: PARKS & RECREATION DIVISION



The purpose of the Parks & Recreation Division is to provide citizens and visitors with safe and aesthetically pleasing

park and open space areas, with related amenities, where individuals and families can spend leisure time and participate in a variety of recreational activities.

This program includes the maintenance of City parks and other public areas. The City owns and maintains three developed parks: Hockert Park, Loutsis Park, and Valley Memorial Park. Maintenance of the parks and other areas require a varying level of service ranging from periodic status checks to routine mowing and grounds maintenance.

In 2006, mowing will continue to be reduced due to decreased staffing. The primary emphasis & expenditure focus will be on the maintenance of equipment and facilities necessary to provide a safe environment.

2005 Parks Department Accomplishments:

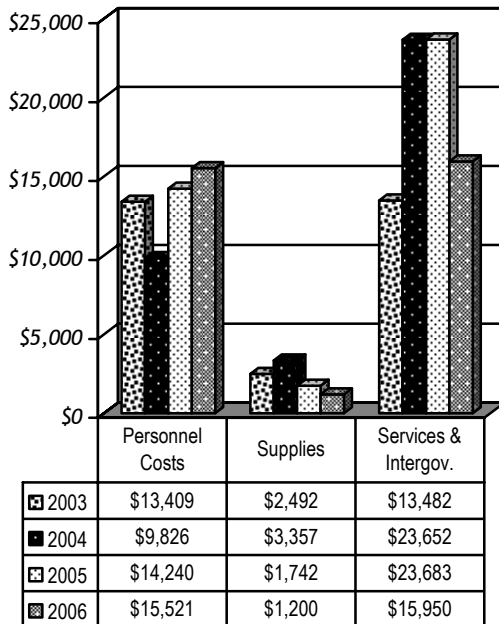
- Completed thinning of evergreen trees at Loutsis Park. Removed stumps and debris, leveled ground with top soil and spread grass seed.
- Upgraded outdoor lighting at Valley Memorial Park / Skatebowl.
- Maintained the park system and repaired damaged equipment as required.
- Upgraded power connections on Tolt Avenue for Holiday Lighting.
- Coordinated with an Eagle Scout on the completion of a pathway from Tolt Avenue to Valley Memorial Park.
- Coordinated with an Eagle Scout on the completion of a pathway from Regal Glenn to Loutsis Park.
- Coordinated with an Eagle Scout to restore and develop a user friendly park in Rivers Edge Development.
- Developed pedestrian evacuation trail at east end of N.E. 50th St. to access Red Cross evacuation site on top of hill.

2006 Goals and Work Plan:

- Fill vacancies on Parks Advisory Board.
- Increase maintenance and mowing of the City parks during the summer months.
- Pursue Grant money for repairs and replacement of Tennis courts and equipment at Memorial Park.
- Continue to develop Loutsis Park.

2003-2006

**Culture & Recreation
Expenditure Summary**



Fourth of July Celebration

\$5, 500 is budgeted for the annual July 4th fireworks display. The Fourth of July Committee will raise \$4,000 in revenue towards this event, reducing the City's net obligation for the fireworks display to \$1,500. City costs in other departments associated with the celebration include police overtime and legal notice publication.

Senior Center

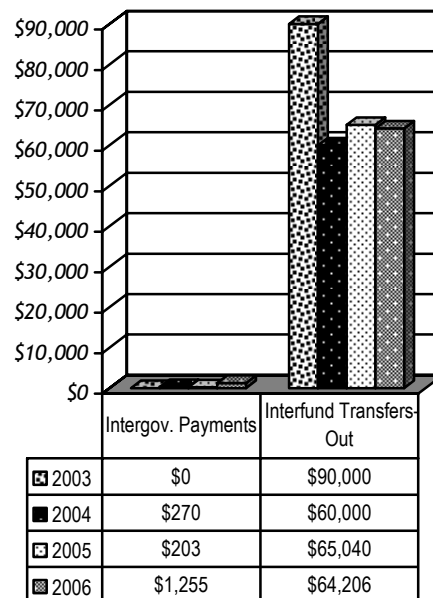
The City will continue to show its support for the Sno-Valley Senior Center with a donation of \$1,000 in 2006.

**580 - NONEXPENDITURES
590 - OTHER FINANCE USES**

**580 - Nonexpenditures
592 - Debt Service
597 - Transfers Out**

This group of use classifications includes disbursements which do not meet the expenditures criteria, payments for interest on debt, and transfers out of the General Fund to other city funds. 2006 Transfers-out include \$9,600 to the Equipment Replacement Fund 107, \$48,006 to the 201 Fund for repayment of LTGO Bond Debt, and \$6,600 (1/24th of the estimated utility tax revenue) to the 301 Fund for future general government capital improvements.

**2003-2006
NON-EXPENDITURES & OTHER USES**



FUND 101 STREET FUND

STREET FUND REVENUES

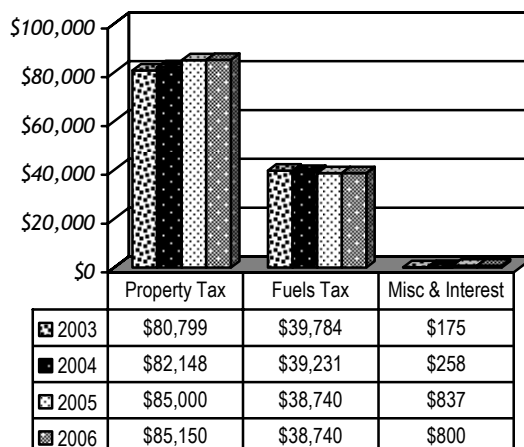
2003-2006 Street Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------|------------------|------------------|-----------------------|------------------|-----------------|------------|
| | BEGINNING FUND BALANCE | \$23,493 | \$15,921 | \$26,619 | \$29,120 | \$2,501 | 9% |
| 310 | Tax Revenues | \$80,799 | \$82,148 | \$85,000 | \$85,150 | \$150 | 0% |
| 330 | Intergovernmental Revenue | \$39,784 | \$39,231 | \$41,835 | \$38,740 | -\$3,095 | -7% |
| 360 | Miscellaneous Revenues | \$175 | \$258 | \$1,037 | \$800 | -\$237 | -23% |
| | TOTAL REVENUES | \$120,758 | \$121,637 | \$127,872 | \$124,690 | -\$3,182 | -2% |
| | TOTAL FUND RESOURCES | \$144,251 | \$137,558 | \$154,491 | \$153,810 | -\$681 | 0% |

The Street Fund receives the bulk of its revenues from property and transportation taxes. The City has traditionally allocated approximately 38% of the annual property tax revenue receipts to the Street Fund.

Intergovernmental Revenue consists of transportation taxes such as the Motor Vehicle Fuel Excise Tax which is levied countywide and collected by the State. Motor vehicle taxes must be used for "highway purposes" as defined by the State. Purposes include administration, construction, reconstruction, maintenance and repair costs.

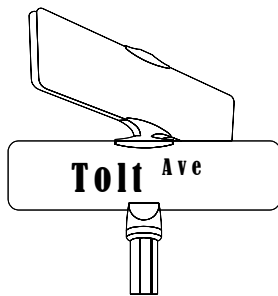
2003-2006
STREET FUND REVENUES



STREET FUND EXPENDITURES

2003-2006 Street Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------|----------------------------|------------------|------------------|-----------------------|------------------|-----------------|-------------|
| 10 | Personnel Salaries & Wages | \$ 46,431 | \$ 37,841 | \$ 35,171 | \$ 44,566 | \$9,395 | 27% |
| 20 | Personnel Taxes & Benefits | \$ 12,739 | \$ 12,972 | \$ 12,563 | \$ 19,142 | \$6,579 | 52% |
| 30 | Supplies | \$ 2,798 | \$ 7,055 | \$ 8,173 | \$ 8,000 | -\$173 | -2% |
| 40 | Services and Charges | \$ 27,555 | \$ 35,189 | \$ 52,459 | \$ 51,885 | -\$574 | -1% |
| 50 | Intergovernmental Services | \$0 | \$ 400 | \$ 505 | \$ 420 | -\$85 | -17% |
| 60 | Capital Outlays | \$ 1,308 | \$0 | \$0 | \$ 5,000 | \$5,000 | |
| 90 | Interfund Payments | \$ 37,499 | \$ 17,482 | \$16,500 | \$4,500 | -\$12,000 | -73% |
| | TOTAL USES | \$128,330 | \$110,939 | \$125,371 | \$133,514 | \$8,142 | 6% |
| | ENDING FUND BALANCE | \$15,921 | \$26,619 | \$29,120 | \$20,296 | -\$8,824 | -30% |



Street Fund expenditures account for the cost of services provided by the City for the safe and adequate flow of vehicles and pedestrians. Expenses include activities for Road & Street Maintenance, Road & Street Administration, and Road & Street Operations.

PUBLIC WORKS DEPARTMENT: STREET DIVISION

The purpose of the Street Division is to operate and maintain the built-in capacity, traffic control, and safety devices of the street network including sidewalks, street lighting, signage, surface water drainage facilities and road side trees and vegetation.

Many of the City's aging streets require more than routine maintenance to preserve their use from year to year. Annual maintenance includes crack sealing, hand covering the worst areas with asphalt and crushed surfacing, excavating failed areas and reconstructing them with gravel and asphalt. Street maintenance staff consists of two full time field workers devoting part of their time to street maintenance activities (in addition to water, parks and other public works field operations.) The two employees receive periodic assistance through contract services. Public Works will continue to perform minor repairs and improvements, while major future projects will be contracted.

2005 Accomplishments:

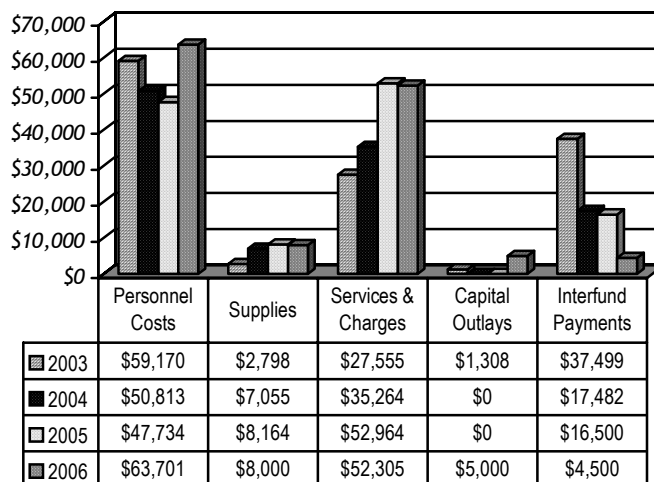
- Completed accurate inventory and assessed condition of all City sidewalks, and performed sidewalk grinding on raised panels.
- Coordinated with PSRC, WSDOT, and other agencies involved with the SR-203 Corridor Safety and Design Study.
- Worked on clearing City alley right-of-ways of vegetation and structural encroachments in preparation for water main replacement & relocation projects and sewer collection system projects.

- Formed partnership with Cedarcrest High School Horticulture Program and Carnation Senior Center to supply foliage and planting of hanging baskets and planter boxes on Tolt Avenue.
- Continued maintenance of City streets and sidewalks.
- Worked with Swiftwater Home Owners Association to develop and implement a plan for fall leaf clean up and maintenance of boulevard trees.

2006 Goals:

- Complete amendment and update of 1989 Design and Construction Standards.
- Perform repair work to distressed curbs, gutters and sidewalks.
- Prepare an ordinance for collection of transportation impact mitigation fees.
- Continue to work with PSRC, WSDOT and other agencies on the SR-203 Corridor Study.
- Pursue grant funding for transportation projects.
- Coordinate with City Engineer and contractors to reduce impact to City streets during sewer construction.
- Work with the Swiftwater Home Owners Association to develop a plan for replacement of boulevard trees in the development.

2003-2006 STREET FUND EXPENDITURES



FUND 103

URBAN DEVELOPMENT ACTION GRANT FUND

Established: Ordinance No. 373, 1988
Section 3.04.060 CMC

Purpose of Fund: To receive funds authorized for deposit into such fund by action of the City Council, and from which all appropriate disbursements be made, as authorized by the City Council for capital improvements as would qualify under Federal requirements for use of said funds.

UDAG FUND REVENUES

2003-2006 UDAG Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------------------------|---------------------------|------------------|------------------|-----------------------|-----------------|----------------|-------------|
| BEGINNING FUND BALANCE | | \$134,442 | \$92,317 | \$93,213 | \$95,313 | \$2,100 | 2% |
| 330 | Intergovernmental Revenue | \$1,575 | \$0 | \$0 | \$0 | \$0 | |
| 360 | Miscellaneous Revenues | \$1,461 | \$897 | \$2,100 | \$1,600 | -\$500 | -24% |
| 380 | Non Revenues | \$0 | \$26,500 | | | | |
| 390 | Other Finance Sources | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL REVENUES | | \$3,036 | \$27,397 | \$2,100 | \$1,600 | -\$500 | -24% |
| TOTAL RESOURCES | | \$137,477 | \$119,714 | \$95,313 | \$96,913 | \$1,600 | 2% |

The only activity budgeted in the UDAG Fund in 2006 is the receipt of investment interest. No other 2006 revenues or expenditures are anticipated in the fund.

UDAG FUND EXPENDITURES

2003-2006 UDAG Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|----------------------------|-----------------|-----------------|-----------------------|-----------------|----------------|-----------|
| 10 | Personnel Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 20 | Personnel Taxes & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 30 | Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 40 | Services and Charges | \$ 35,288 | \$0 | \$0 | \$0 | \$0 | |
| 50 | Intergovernmental Services | \$ - | \$0 | \$0 | \$0 | \$0 | |
| 60 | Capital Outlays | \$ 9,883 | \$0 | \$0 | \$0 | \$0 | |
| 70 | Debt Service: Principal | \$0 | \$ 25,000 | \$0 | \$0 | \$0 | |
| 80 | Debt Service: Interest | \$0 | \$ 1,500 | \$0 | \$0 | \$0 | |
| 90 | Interfund Payments | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL USES | | \$45,171 | \$26,500 | \$0 | \$0 | \$0 | |
| ENDING FUND BALANCE | | \$92,306 | \$93,213 | \$95,313 | \$96,913 | \$1,600 | 2% |

FUND 105

CONTINGENCY FUND

Established: Ordinance No. 415, 1989

Purpose of Fund: To set aside revenue for future unseen expenditures.

CONTINGENCY FUND REVENUES

2003-2006 Contingency Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|--------------|-------------------------------|-----------------|-----------------|--------------------------|-----------------|----------------|-------------|
| | BEGINNING FUND BALANCE | \$83,507 | \$84,497 | \$85,506 | \$88,106 | \$2,600 | 3% |
| 360 | Miscellaneous Revenues | \$990 | \$1,009 | \$2,600 | \$2,000 | -\$600 | -23% |
| | TOTAL REVENUES | \$990 | \$1,009 | \$2,600 | \$2,000 | -\$600 | -23% |
| | TOTAL RESOURCES | \$84,497 | \$85,506 | \$88,106 | \$90,106 | \$2,000 | 2% |

The City's general policy for the Contingency Fund is to maintain a reserve fund balance equaling approximately 10% of the General Fund's estimated annual expenditures. Revenues deposited into this fund are received solely from investment interest earned by the fund's reserved balance.

The only activity budgeted in the Contingency Fund in 2006 is the receipt of investment interest. No other 2006 revenues or expenditures are anticipated in the fund.

CONTINGENCY FUND EXPENDITURES

2003-2006 Contingency Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------|----------------------------|-----------------|-----------------|--------------------------|-----------------|----------------|-------------|
| | TOTAL USES | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| | ENDING FUND BALANCE | \$84,497 | \$85,506 | \$88,106 | \$90,106 | \$2,000 | 2% |

FUND 106

CEMETERY FUND

Established: Ordinance No. 461, 1991
Section 3.04.070 CMC

Purpose of Fund: The Cemetery Fund was established for the operation and maintenance of the Carnation Cemetery.

CEMETERY FUND REVENUES

2006 Revenues are estimated from the revenues received over the previous three fiscal years. Revenues are received primarily from the sale of cemetery goods and services, and the sales of burial plots.

2003-2006 Cemetery Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------------------------|------------------------|-----------------|-----------------|-----------------------|-----------------|-----------------|-------------|
| BEGINNING FUND BALANCE | | \$2,169 | \$2,918 | \$1,118 | \$2,541 | \$1,423 | 127% |
| 340 | Charges for Services | \$14,021 | \$10,311 | \$11,950 | \$10,550 | -\$1,400 | -12% |
| 360 | Miscellaneous Revenues | \$675 | \$15 | \$0 | \$0 | \$0 | 0% |
| 380 | Non Revenues | \$449 | \$80 | \$200 | \$200 | \$0 | 0% |
| 390 | Other Finance Sources | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| TOTAL REVENUES | | \$15,145 | \$10,406 | \$12,150 | \$10,750 | -\$1,400 | -12% |
| TOTAL RESOURCES | | \$17,314 | \$13,324 | \$13,268 | \$13,291 | -\$2,800 | -21% |

CEMETERY FUND EXPENDITURES

2006 expenditures are comprised primarily of charges for grave openings & closings, grave liners and grave markers, as well as routine maintenance of the facility.

2003-2006 Cemetery Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|----------------------------|-----------------|-----------------|-----------------------|-----------------|---------------|------------|
| 10 | Personnel Salaries & Wages | \$ 1,947 | \$ 2,377 | \$ 670 | \$ 907 | \$237 | 35% |
| 20 | Personnel Taxes & Benefits | \$ 499 | \$ 835 | \$ 252 | \$ 401 | \$150 | 59% |
| 30 | Supplies | \$ 19 | \$ 75 | \$ 61 | \$ 50 | -\$11 | -18% |
| 40 | Services and Charges | \$ 10,047 | \$ 7,403 | \$ 8,554 | \$ 8,679 | \$1,809 | 21% |
| 50 | Intergovernmental Services | \$ 254 | \$ 426 | \$ 291 | \$ 310 | \$19 | 7% |
| 90 | Interfund Payments | \$1,480 | \$1,090 | \$900 | \$0 | -\$900 | -100% |
| TOTAL USES | | \$14,246 | \$12,206 | \$10,727 | \$10,346 | -\$381 | -4% |
| ENDING FUND BALANCE | | \$2,918 | \$1,118 | \$2,541 | \$3,237 | \$695 | 27% |

PUBLIC WORKS DEPARTMENT: CEMETERY DIVISION

The purpose of the Cemetery Division is to operate and maintain the Carnation Cemetery. The City assumed ownership and responsibility for the cemetery in approximately 1992 from the Tolt Odd Fellows Cemetery Association. The City sells remaining plots, arranges for burials and inurnments, maintains and otherwise operates the municipal cemetery. Cemetery administration is overseen by the City Clerk. Cemetery facility management is overseen by the Public Works Superintendent. Grave opening and closing services are contracted out to the Automatic Wilbert Vault Company.

The budget includes funds for continued maintenance and operations of the cemetery. The cemetery operating budget provides for approximately 1% of the personnel costs for the Public Works Field Crew and City Clerk. Service charges include costs for grave opening/closings, grave liners, grave markers, and grounds maintenance.

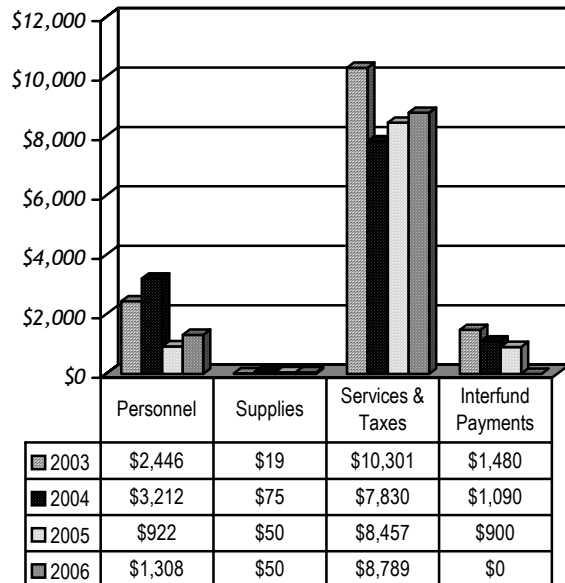
2005 Accomplishments:

- Arranged for 10 burials and inurnments.
- Worked with volunteer groups to refurbish and preserve many historic grave markers.
- Maintained cemetery grounds.
- Updated and adopted new cemetery fees.

2006 Goals:

- Prepare and adopt Policies and Procedures for the Carnation Cemetery.
- Arrange for all burials, inurnments and transfers.
- Continue to update cemetery records and maps.
- Continue to maintain cemetery grounds.
- Install bench seating and row markers.

**2003-2006
CEMETERY FUND EXPENDITURES**



FUND 107

EQUIPMENT REPLACEMENT FUND

Established: 1996

Purpose of Fund: The Equipment Replacement Fund is used to accumulate resources for the replacement or repair of city equipment such as copiers, vehicles, and other portable equipment including computers and peripheral peripherals.

EQUIPMENT REPLACEMENT FUND REVENUES

2003-2006 Equipment Replacement Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------|-----------------|-----------------|-----------------------|-----------------|------------------|-------------|
| | BEGINNING FUND BALANCE | \$50,880 | \$51,773 | \$31,278 | \$25,411 | -\$5,867 | -19% |
| 330 | Intergovernmental Revenue | \$0 | \$0 | \$7,018 | \$0 | -\$7,018 | |
| 360 | Miscellaneous Revenues | \$4,335 | \$484 | \$900 | \$750 | -\$150 | -17% |
| 390 | Other Finance Sources | \$42,750 | \$29,000 | \$24,800 | \$13,200 | -\$11,600 | -47% |
| | TOTAL REVENUES | \$47,085 | \$29,484 | \$32,718 | \$13,950 | -\$18,768 | -57% |
| | TOTAL RESOURCES | \$97,965 | \$81,257 | \$63,996 | \$39,361 | -\$24,635 | -38% |

This fund primarily receives revenue from Interfund Transfers-In from the General, Waterworks, Street, and Solid Waste Funds, as well as, interest earnings. In 2005, the City acquisitioned two 800 MHz interoperable communications radios for emergency response and management which was funded by a Homeland Security Sub-Grant awarded to the City in 2004. The Police Department also received a \$1,484 grant from WASPC Traffic Safety in 2005 to purchase new digital cameras for evidence processing.

EQUIPMENT REPLACEMENT FUND EXPENDITURES

Equipment outlays in 2006 include potentially upgrading the City's utility billing software in preparation for the coming sewer utility, including costs for data migration from the existing to new software and utility meter reader handheld units; and acquisition of security cameras for the skatebowl at Valley Memorial Park.

| 2006 Equipment Acquisition | |
|---|-----------------|
| Utility Software, data migration & hardware | \$20,000 |
| Security Cameras - Skatebowl | \$1,500 |
| TOTAL | \$21,500 |

2003-2006 Equipment Replacement Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------|----------------------------|-----------------|-----------------|-----------------------|-----------------|------------------|-------------|
| 60 | Capital Outlays | \$48,030 | \$49,980 | \$38,584 | \$21,500 | -\$17,084 | -44% |
| | TOTAL USES | \$48,030 | \$49,980 | \$38,584 | \$21,500 | -\$17,084 | -44% |
| | ENDING FUND BALANCE | \$49,935 | \$31,277 | \$25,411 | \$17,861 | -\$7,550 | -30% |

FUND 108

PARKS DEVELOPMENT FUND

Established: Ordinance No. 573, 1998
Section 3.04.090 CMC

Purpose of Fund: To accumulate all park mitigation and impact fees and other funds authorized for deposit into the fund. All appropriate disbursements from the fund shall be authorized by the Council in the Annual City Budget.

PARKS DEVELOPMENT FUND REVENUES

The only significant activity budgeted in the Parks Development Fund is the City's participation in the King Conservation District Lower Tolt River Salmon Habitat Acquisition Project (\$286K estimated revenue). \$50,000 in grant funding for the project was received in 2004.

2003-2006 Parks Development Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------------------------|---------------------------|-----------------|------------------|-----------------------|------------------|-------------------|--------------|
| BEGINNING FUND BALANCE | | \$22,922 | \$34,076 | \$50,445 | \$287,945 | \$237,500 | 471% |
| 330 | Intergovernmental Revenue | \$0 | \$100,000 | \$236,000 | \$0 | -\$236,000 | -100% |
| 340 | Charges for Services | \$76 | \$1,200 | \$0 | \$0 | \$0 | 0% |
| 360 | Miscellaneous Revenues | \$0 | \$168 | \$1,500 | \$25 | -\$1,475 | -100% |
| 380 | Non Revenues | \$25,000 | \$0 | \$0 | \$0 | \$0 | 0% |
| 390 | Other Finance Sources | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| TOTAL REVENUES | | \$25,076 | \$101,368 | \$237,500 | \$25 | -\$237,475 | -100% |
| TOTAL RESOURCES | | \$47,998 | \$135,444 | \$287,945 | \$287,970 | \$25 | 0% |

PARKS DEVELOPMENT FUND EXPENDITURES

The only Parks Development Fund uses appropriated in 2006 are expenditures related to the King Conservation District Lower Tolt River Salmon Habitat Acquisition Project (\$286K). \$50,000 in funding for this project was received in 2004, and the remaining \$236,000 was anticipated to be received in December 2005.

2003-2006 Parks Development Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | 2005 Est. Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|-----------------|-----------------|-----------------|------------------|------------------|-------------------|--------------|
| 60 | Capital Outlays | \$13,922 | \$85,000 | \$0 | \$286,000 | \$286,000 | -100% |
| TOTAL USES | | \$13,922 | \$85,000 | \$0 | \$286,000 | \$286,000 | -100% |
| ENDING FUND BALANCE | | \$34,076 | \$50,445 | \$287,945 | \$1,970 | -\$285,975 | -99% |

FUND 201

LTGO BOND REDEMPTION FUND

Established: 1999

Purpose of Fund: This fund receives Interfund Transfers-In from the General Fund to pay the debt service on the Long Term General Obligation (LTGO) Bonds issued in 1999 to pay for the acquisition of the Schefer Estate. The 9-acre property on West Entwistle Street is will be the site for the wastewater treatment plant.

LTGO BOND REDEMPTION FUND REVENUES

The only revenues received by this fund are Interfund Transfers-In from the General Fund.

2003-2006 LTGO Bond Redemption Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|--------------|-------------------------------|-----------------|-----------------|--------------------------|-----------------|-----------------|-------------|
| | BEGINNING FUND BALANCE | \$4,737 | \$6,925 | \$6,972 | \$6,669 | -\$303 | -4% |
| 390 | Other Finance Sources | \$48,000 | \$50,000 | \$48,840 | \$48,006 | -\$834 | -2% |
| | TOTAL REVENUES | \$48,000 | \$50,000 | \$48,840 | \$48,006 | -\$834 | -2% |
| | TOTAL RESOURCES | \$52,737 | \$56,925 | \$55,812 | \$54,675 | -\$1,137 | -2% |

LTGO BOND REDEMPTION FUND EXPENDITURES

LTGO Bond Redemption Fund expenditures provide for the payment of principal and interest on outstanding long term general obligation bond debt. Repayment is in accordance with the debt service schedule (Appendix C).

2003-2006 LTGO Bond Redemption Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------|----------------------------|-----------------|-----------------|--------------------------|-----------------|-----------------|-------------|
| 40 | Services and Charges | \$0 | \$0 | \$304 | \$304 | \$0 | |
| 70 | Debt Service: Principal | \$20,000 | \$25,000 | \$25,000 | \$25,000 | \$0 | 0% |
| 80 | Debt Service: Interest | \$25,813 | \$24,953 | \$23,840 | \$22,703 | -\$1,137 | -5% |
| | TOTAL USES | \$45,813 | \$49,953 | \$49,144 | \$48,007 | -\$1,137 | -2% |
| | ENDING FUND BALANCE | \$6,924 | \$6,972 | \$6,669 | \$6,669 | \$0 | 0% |

FUND 301

CAPITAL IMPROVEMENT FUND

Established: Ordinance No. 305, 1984
Section 3.29.030A CMC

Purpose of Fund: The primary purpose of the Capital Improvement Fund is to accumulate excise tax imposed under CMC Section 3.29.010. Monies in this fund are accumulated year to year and may be expended upon direction of the City Council for the purpose of making capital improvements for the public benefit.

CAPITAL IMPROVEMENT FUND REVENUES

2003-2006 Capital Improvement Fund Revenues

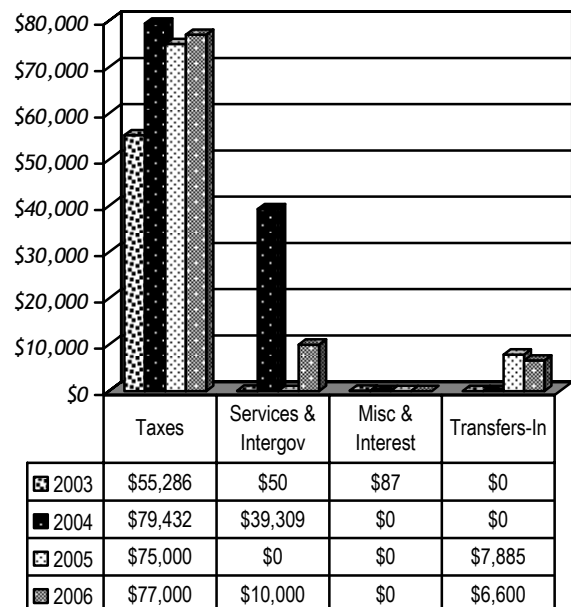
| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------------------------|---------------------------|------------------|------------------|-----------------------|------------------|-----------------|-------------|
| BEGINNING FUND BALANCE | | \$85,949 | \$2,744 | \$18,346 | \$46,231 | \$27,885 | 152% |
| 310 | Tax Revenues | \$55,286 | \$79,432 | \$75,000 | \$77,000 | \$2,000 | 3% |
| 330 | Intergovernmental Revenue | \$0 | \$39,309 | \$0 | \$10,000 | \$10,000 | 0% |
| 340 | Charges for Services | \$50 | \$0 | \$0 | \$0 | \$0 | 0% |
| 360 | Miscellaneous Revenues | \$87 | \$0 | \$1,285 | \$0 | -\$1,285 | -100% |
| 390 | Other Finance Sources | \$0 | \$0 | \$6,600 | \$6,600 | \$0 | 0% |
| TOTAL REVENUES | | \$55,423 | \$118,741 | \$82,885 | \$93,600 | \$10,715 | 13% |
| TOTAL RESOURCES | | \$141,372 | \$121,485 | \$101,231 | \$139,831 | \$38,600 | 38% |

The Capital Improvement Fund receives dedicated revenue from Real Estate Excise Tax (REET) and Capital Improvement Tax. The REET is authorized by state law and is levied on all sales of real estate, measured by the full selling price. The state levies this tax at a rate of 1.28%, and a locally imposed tax is also authorized. The City of Carnation imposes a local REET at a rate of 0.25% on each sale of real property within the city limits. Additionally, the City imposes a Capital Improvement Tax of 0.25% on each sale of real property within the city limits. The Capital Improvement Tax is authorized by the Growth Management Act. The proceeds from both the REET and the Capital Improvement Tax may only be used to finance local improvements and new capital facilities as specified by state law and in the Capital Facilities Plan Element of the City's Comprehensive Plan.

2006 also includes a \$6,600 Interfund Transfer-In from the General Fund, which is approximately 1/24th of the estimated 2006 utility tax revenues and a \$10,000 grant from

King County for minor exterior improvements to City Hall.

2003-2006 Capital Improvement Fund Revenues



CAPITAL IMPROVEMENT FUND EXPENDITURES

Capital Outlays in 2005 included the installation of a suspended acoustical ceiling in the City Council Chambers (\$5K). 2006 improvements include painting and minor exterior improvements to City Hall (\$10K). The only other 2006 expenditure activity in the Capital Improvement Fund is the transfer of \$85,000 to the Sewer Cumulative Reserve Fund 407. The City Council intends to continue to dedicate 301 Fund REET tax revenue to the sewer utility on a declining schedule through the year 2013 as shown in the table to the right.

| Dedication of REET funds for Sewer Project and Sewer Utility Costs. | |
|---|---------------|
| 2006-2008 | \$85,000/year |
| 2009 | \$70,000 |
| 2010 | \$55,000 |
| 2011 | \$40,000 |
| 2012 | \$25,000 |
| 2013 | \$10,000 |
| 2014 | \$0 |

2003-2006 Capital Improvement Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|-------------------------|------------------|------------------|-----------------------|-----------------|-----------------|------------|
| 40 | Services and Charges | \$63,181 | \$1,868 | \$0 | \$0 | \$0 | 0% |
| 60 | Capital Outlays | \$75,447 | \$74,771 | \$5,000 | \$10,000 | \$5,000 | 100% |
| 70 | Debt Service: Principal | \$0 | \$25,000 | \$0 | \$0 | \$0 | 0% |
| 80 | Debt Service: Interest | \$0 | \$1,500 | \$0 | \$0 | \$0 | 0% |
| 90 | Interfund Payments | \$0 | \$0 | \$50,000 | \$85,000 | \$35,000 | 70% |
| TOTAL USES | | \$138,628 | \$103,139 | \$55,000 | \$95,000 | \$40,000 | 73% |
| ENDING FUND BALANCE | | \$2,744 | \$18,346 | \$46,231 | \$44,831 | -\$1,400 | -3% |

FUND 401

WATERWORKS FUND

Established: 2004

WATERWORKS FUND REVENUES

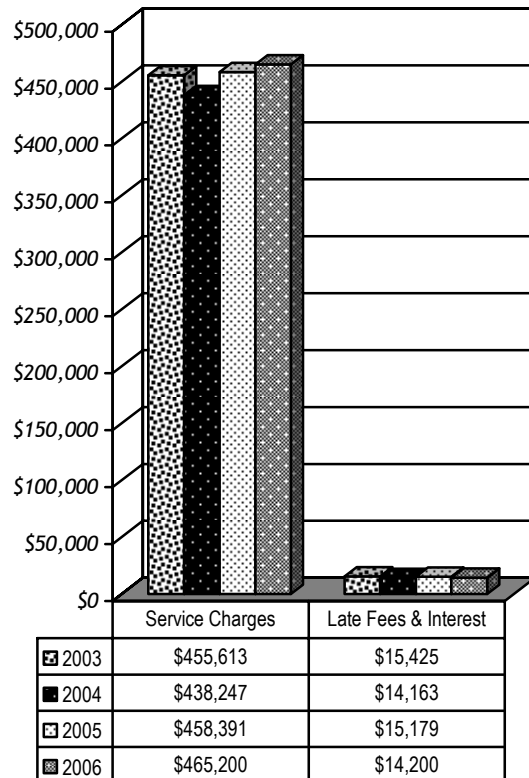
2003-2006 Waterworks Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | 2005 Est Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------|------------------|------------------|------------------|------------------|-----------------|------------|
| | BEGINNING FUND BALANCE | \$27,089 | \$73,050 | \$24,205 | \$47,721 | \$23,516 | 97% |
| 340 | Charges for Services | \$455,613 | \$438,247 | \$461,882 | \$465,200 | \$3,318 | 0% |
| 360 | Miscellaneous Revenues | \$15,425 | \$14,163 | \$15,479 | \$14,200 | -\$1,279 | -8% |
| | TOTAL REVENUES | \$471,038 | \$452,410 | \$477,361 | \$479,400 | \$2,039 | 0% |
| | TOTAL RESOURCES | \$498,127 | \$525,460 | \$501,565 | \$527,121 | \$4,078 | 1% |

In 2004 with the adoption of Ordinance No 659, the water utility was legally combined with a new sewer utility, creating a new combined water-sewer utility. The waterworks utility currently provides water service to 617 hookups in the city limits, and 168 hookups outside the city limits.

The Waterworks Fund accounts for the activities associated with the operation of the water utility, and the planning and future operation of the sewer utility. Most revenues are received from the sale of water (\$450K) and other service based fees charged to the system users. Miscellaneous revenues include monies received from late fees on delinquent water payments (\$15K), and investment interest (\$1,200).

2003-2006 WATERWORKS FUND REVENUES



WATERWORKS FUND EXPENSES

Increases in costs for service are primarily professional services for a substantial update to the City's water-sewer code (\$10K) and a grant writer/manager for waterworks capital improvement projects.

2003-2006 Waterworks Fund Expenses

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|----------------------------|------------------|------------------|--------------------------|------------------|------------------|-------------|
| 10 | Personnel Salaries & Wages | \$164,713 | \$163,308 | \$155,355 | \$172,535 | \$17,180 | 11% |
| 20 | Personnel Taxes & Benefits | \$45,334 | \$55,667 | \$55,306 | \$71,676 | \$16,370 | 30% |
| 30 | Supplies | \$16,932 | \$36,231 | \$10,899 | \$25,250 | \$14,351 | 132% |
| 40 | Services and Charges | \$26,471 | \$39,745 | \$40,402 | \$55,844 | \$15,442 | 38% |
| 50 | Intergovernmental Services | \$23,460 | \$24,263 | \$30,625 | \$26,645 | -\$3,980 | -13% |
| 90 | Interfund Payments | \$150,122 | \$182,042 | \$161,259 | \$157,836 | -\$3,423 | -2% |
| TOTAL USES | | \$427,032 | \$501,255 | \$453,845 | \$509,787 | \$55,942 | 12% |
| ENDING FUND BALANCE | | \$71,094 | \$24,205 | \$47,721 | \$17,334 | -\$30,386 | -64% |

PUBLIC WORKS DEPARTMENT: WATER DIVISION

The general purpose of the water division is to provide a reliable and safe source of potable water for the citizens and customers of the City. The department operates, maintains and improves the Carnation water system, which consists of both a water supply and distribution components. The water supply is spring fed and is supplemented by one standby water well. The water transmission system includes several thousand lineal feet of various sized water mains.

The current level of service consists of water quality testing, meter reading, customer billing, repair of transmission system leaks and breaks, and maintenance of the supply system including the springs and wells plus all necessary equipment, recorders, meters, and storage reservoir. In 2005, staffing consisted primarily of a full-time Public Works Field Supervisor serving as the Interim Public Works Director, and a full-time Public Works Journeyman. Staffing in 2006 will consist of the full-time Public Works Field Supervisor and Journeyman who will manage utility operations. The staff Public Works Director position was eliminated and the City intends to contract with a consultant or consulting firm to

manage the Capital Improvement Projects which are currently active. Capital Projects currently underway include the sewer system project, the closed landfill, and ongoing water system improvements.

2005 Accomplishments:

- Worked closely with City Engineer and King County to provide information pertinent to the creation of a sanitary sewer system.
- Installed many new service connections including water service to the Girl Scout Camp.
- Initiated meter replacement and upgrade program.
- Prepared and implemented water conservation program.
- Performed leak-detection and repairs to reduce un-accountable water loss.
- Replaced water mains in five alleys West of Tolt Ave and six alleys East of Tolt Ave.

2006 Goals and Work Plan:

- Continue to replace & upgrade older meters.
- SE main replacement/relocation project.
- Reduce un-accountable water to 15 %.
- Negotiate water rights with DOE.

FUND 402

WATER CAPITAL REPLACEMENT FUND

Established: Ordinance No. 330, 1985

Purpose of Fund: The purpose of the Water Capital Replacement Fund is to accumulate monies to be expended for capital improvement projects for the water supply system.

WATER CAPITAL REPLACEMENT FUND REVENUES

Deposits into the Water Capital Replacement fund are received from transfers-in from the Water Fund (\$24K), rental income received from other funds for the use of water system resources (\$900), and investment interest (\$6K).

2003-2006 Water Capital Replacement Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------------------------|------------------------|------------------|------------------|-----------------------|------------------|---------------------|--------------|
| BEGINNING FUND BALANCE | | \$273,123 | \$268,954 | \$270,840 | \$460,423 | \$189,583 | 70% |
| 360 | Miscellaneous Revenues | \$1,867 | \$2,758 | \$6,700 | \$6,000 | -\$700 | -10% |
| 380 | Non Revenues | \$0 | \$0 | \$832,305 | \$0 | -\$832,305 | |
| 390 | Other Finance Sources | \$32,900 | \$54,900 | \$54,900 | \$24,900 | \$0 | 0% |
| TOTAL REVENUES | | \$34,767 | \$57,658 | \$893,905 | \$30,900 | -\$833,005 | -93% |
| TOTAL RESOURCES | | \$307,890 | \$326,612 | \$1,164,745 | \$491,323 | -\$1,666,010 | -143% |

WATER CAPITAL REPLACEMENT FUND EXPENSES

The 2006 budget includes substantial funding for capital improvements to the water system, including an initiating the update of the Comprehensive Water Plan (\$35K), Hydraulic Model Development (\$7.5K), replacement of aged, leaking & undersized water main (\$173K), updating water design standards (20K), providing chlorination at the well and improving measurement of source water production at the spring (\$20K).

2003-2006 Water Capital Replacement Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|----------------------------|------------------|------------------|-----------------------|------------------|-------------------|-------------|
| 10 | Personnel Salaries & Wages | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 20 | Personnel Taxes & Benefits | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 30 | Supplies | \$0 | \$0 | \$13,000 | \$500 | -\$12,500 | -96% |
| 40 | Services and Charges | \$29,231 | \$21,053 | \$144,772 | \$165,600 | \$20,828 | 14% |
| 50 | Intergovernmental Services | \$0 | \$0 | \$0 | \$3,000 | \$3,000 | 100% |
| 60 | Capital Outlays | \$1,705 | \$26,719 | \$546,150 | \$240,000 | -\$306,150 | -56% |
| 70 | Debt Service: Principal | \$8,000 | \$8,000 | \$400 | \$400 | \$0 | 0% |
| TOTALS | | \$38,936 | \$55,772 | \$704,322 | \$409,500 | -\$294,822 | -42% |
| ENDING FUND BALANCE | | \$268,954 | \$270,840 | \$460,423 | \$92,673 | -\$367,750 | -80% |

FUND 403

SOLID WASTE UTILITY FUND

Established: Ordinance No. 214, 1979
Sections 3.04.040 & 3.04.050 CMC

Purpose of Fund: The purpose of the solid waste division and its operating fund is to maintain a safe and sanitary community through the collection and disposal of solid waste. An additional purpose is to promote conservation of resources by encouraging and facilitating waste reduction and recycling.

SOLID WASTE UTILITY FUND REVENUES

The 2006 revenues are reduced significantly when compared to previous years as a result of a new franchise agreement with Waste Management for solid waste collection services which will be effective January 1, 2006. With the newly executed franchise agreement, the City will only be billing for and receiving revenue for solid waste collected through December 31, 2005, under the City's previous contract. Waste Management will bill the

citizens directly for these services beginning January 1, 2006.

Tax Revenues consist of the collection of Refuse Excise Taxes which are then remitted to Washington State.

Intergovernmental Revenue consists of grants received for special recycling collection events, and Miscellaneous Revenues are investment interest earnings.

2003-2006 Solid Waste Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------|------------------|------------------|-----------------------|------------------|-------------------|-------------|
| | BEGINNING FUND BALANCE | \$8,462 | \$19,943 | \$47,364 | \$58,024 | \$10,660 | 23% |
| 310 | Tax Revenues | \$10,937 | \$12,204 | \$12,750 | \$4,000 | -\$8,750 | -69% |
| 330 | Intergovernmental Revenue | \$19,569 | \$0 | \$20,199 | \$17,744 | -\$2,455 | |
| 340 | Charges for Services | \$324,751 | \$359,550 | \$365,580 | \$59,500 | -\$306,080 | -84% |
| 360 | Miscellaneous Revenues | \$1,822 | \$1,702 | \$2,225 | \$200 | -\$2,025 | -91% |
| 380 | Non Revenues | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| | TOTAL REVENUES | \$357,079 | \$373,456 | \$400,754 | \$81,444 | -\$319,310 | -80% |
| | TOTAL FUND RESOURCES | \$365,541 | \$393,399 | \$448,117 | \$139,468 | -\$308,649 | -69% |

SOLID WASTE OPERATING FUND EXPENSES

In 2006, the City will have transferred to a franchise agreement with Waste Management for solid waste collection and curbside recycling services. Under the new agreement, Waste Management will perform all aspects of billing and customer service, and the City will receive a general fund franchise fee. The operating expenditures for 2006 are significantly reduced as a result of the City Staff no longer performing the billing and accounting aspect.

The 2006 Budget does includes approximately two months of basic operating and administrative costs to fund the residual accounting costs incurred in collecting balances for solid waste services rendered in 2005. Salaries and benefits have been transferred to other departments according to the reallocation of job duties.

Intergovernmental expenses include remittance of the WA State Refuse Excise Taxes (\$12K), and the King County Household Hazardous Waste Disposal assessment (\$7.2K).

2003-2006 Solid Waste Fund Expenditures

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------------------------|----------------------------|------------------|------------------|--------------------------|------------------|-------------------|-------------|
| 10 | Personnel Salaries & Wages | \$27,607 | \$24,605 | \$21,357 | \$1,600 | -\$19,757 | -93% |
| 20 | Personnel Taxes & Benefits | \$7,833 | \$8,904 | \$7,893 | \$250 | -\$7,643 | -97% |
| 30 | Supplies | \$586 | \$1,466 | \$750 | \$250 | -\$500 | -67% |
| 40 | Services and Charges | \$244,540 | \$249,905 | \$299,873 | \$82,875 | -\$216,998 | -72% |
| 50 | Intergovernmental Services | \$22,461 | \$13,789 | \$22,220 | \$14,200 | -\$8,020 | -36% |
| 90 | Interfund Payments | \$44,255 | \$47,367 | \$38,000 | \$6,000 | -\$32,000 | -84% |
| TOTAL USES | | \$347,282 | \$346,036 | \$390,093 | \$105,175 | -\$284,918 | -73% |
| ENDING FUND BALANCE | | \$18,260 | \$47,363 | \$58,024 | \$34,293 | -\$23,731 | -41% |

FUND 404

WATER BOND REDEMPTION FUND

WATER BOND REDEMPTION FUND REVENUES

2006 deposits into the Water Bond Redemption Fund consist of Interfund Transfers-In from the Waterworks Fund-401 (\$133,836).

2003-2006 Water Bond Redemption Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|--------------|-------------------------------|-----------------|-----------------|--------------------------|------------------|-----------------|-------------|
| | BEGINNING FUND BALANCE | \$157 | \$3,649 | \$5,542 | \$6,891 | \$1,349 | 24% |
| 390 | Other Finance Sources | \$65,000 | \$64,850 | \$61,674 | \$133,836 | \$72,162 | 100% |
| | TOTAL REVENUES | \$65,000 | \$64,850 | \$61,674 | \$133,836 | \$72,162 | 117% |
| | TOTAL RESOURCES | \$65,157 | \$68,499 | \$67,216 | \$140,727 | \$73,511 | 109% |

WATER BOND REDEMPTION FUND EXPENSES

The only expenses budgeted from the Water Bond Redemption Fund are principal and interest payments for the redemption of long-term debt incurred by the issuance of the 1999 Water Revenue Refinancing Bonds and the 2005 Water/Sewer Revenue Bonds.

2003-2006 Water Bond Redemption Fund Expenses

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------|----------------------------|-----------------|-----------------|--------------------------|------------------|-----------------|-------------|
| 70 | Debt Service: Principal | \$42,000 | \$45,000 | \$45,000 | \$75,000 | \$30,000 | 67% |
| 80 | Debt Service: Interest | \$19,509 | \$17,957 | \$15,325 | \$58,836 | \$43,511 | 284% |
| | TOTAL USES | \$61,509 | \$62,957 | \$60,325 | \$133,836 | \$73,511 | 122% |
| | ENDING FUND BALANCE | \$3,648 | \$5,542 | \$6,891 | \$6,891 | \$0 | 0% |

FUND 405

WATER BOND RESERVE FUND

Purpose of Fund: The purpose of the Water Bond Reserve Fund is to reserve an amount equal to the City's current debt service obligation for the Water Bond Redemption Fund.

WATER BOND RESERVE FUND REVENUES

2006 deposits into the Water Bond Reserve Fund consist of Investment Interest (\$1,300).

2003-2006 Water Bond Reserve Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------|-----------------|-----------------|-----------------------|------------------|------------------|-------------|
| | BEGINNING FUND BALANCE | \$57,328 | \$55,285 | \$53,625 | \$113,755 | \$60,130 | 112% |
| 360 | Miscellaneous Revenues | \$257 | \$640 | \$1,300 | \$1,300 | \$0 | 0% |
| 380 | Non Revenues | \$0 | \$0 | \$52,845 | | | |
| 390 | Other Finance Sources | \$200 | \$200 | \$5,985 | \$0 | -\$5,985 | 100% |
| | TOTAL REVENUES | \$457 | \$840 | \$60,130 | \$1,300 | -\$58,830 | -98% |
| | TOTAL RESOURCES | \$57,785 | \$56,125 | \$113,755 | \$115,055 | \$1,300 | 1% |

WATER BOND RESERVE FUND EXPENSES

The Water Bond Reserve Fund does not have any expenses anticipated in 2006.

2003-2006 Water Bond Reserve Fund Expenses

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------|----------------------------|-----------------|-----------------|-----------------------|------------------|----------------|-----------|
| 90 | Interfund Payments | \$2,500 | \$2,500 | \$0 | \$0 | \$0 | 0% |
| | TOTAL USES | \$2,500 | \$2,500 | \$0 | \$0 | \$0 | 0% |
| | ENDING FUND BALANCE | \$55,285 | \$53,625 | \$113,755 | \$115,055 | \$1,300 | 1% |

FUND 406

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT

Established: Ordinance No. 406, 1989
Section 3.36.010 CMC

Purpose of Fund: The Landfill Post Closure Financial Assurance Account was created pursuant to the state of Washington Administrative Code, Section 173304-467, Paragraphs (3)(a)(i)(A) & (B) to be a nonexpendable trust fund held, invested and administered as set forth in the WAC to account for the dump closure fee revenues and post-closure maintenance costs of the closed Carnation Landfill. Post closure maintenance care costs were estimated in the 1996 Landfill Post-Closure Plan at \$14,700 per year, in 1996 dollars. The City is obligated to retain enough reserves in the 406 Fund to provide for the post-closure maintenance care for each year remaining in the 20-year post-closure period. The landfill entered into the post-closure period in 1995.

As of December 2003, the City believed that the Financial Assurance Account had sufficient resources to provide for the maintenance and monitoring of the closed Carnation Landfill for the remainder of the post-closure period, per the Post-Closure Plan. In 2003 and 2004, the City worked with officials from health and environmental agencies at King County and the State of Washington for many months in an effort to eliminate the requirement for monthly billing of the dump closure fee to Carnation citizens. During the course of communication with those agencies, additional testing at the Landfill was requested. While performing the requested testing, it was discovered that the seals on the groundwater monitoring wells had become damaged due to soil settling after the original installation of the wells. The damaged well casings compromised the results of most of the groundwater testing that was done between 1996 and 2003. In 2004, the City expended over \$100,000 in capital outlays to replace the damaged groundwater monitoring wells and the City Council authorized the hiring of special legal counsel to help resolve issues related to the landfill.

In June 2005 the City received notice from the Public Health Department of Seattle & King County that it must bring the Carnation Landfill into compliance with Washington Administrative Code (WAC) 173-305 and provide a finalized landfill sampling and analysis plan (SAP) per WAC 173-304-490; an annual report of groundwater conditions and landfill maintenance and monitoring activities per WAC 173-305-405(4); a

complete updated post-closure plan per WAC 173-304-407; and an audit of the post-closure fund to affirm that the City has the required amount of money set aside for post-closure monitoring and maintenance calculated from a post-closure cost estimate based on the revised post-closure plan. The City fulfilled the request for the SAP and the annual report in August 2005, and is currently seeking a consultant to assist with the revised post-closure plan and subsequent post-closure fund audit.

Beginning with the effective date of the new Franchise Agreement with Waste Management for Solid Waste Collection Services in January 2006, the City will no longer be billing citizens for solid waste collection services but will continue to perform the billing for the Landfill Closure Fee (CMC 8.12.112). As of December 2005, the monthly landfill closure fees are as follows:

| Service | Rate |
|------------------------|--------------------|
| For Mini-can | \$2.90 per month |
| For 1 35 gal. cart | \$3.60 per month |
| For 1 64 gal. cart | \$3.95 per month |
| For 1 96 gal. cart | \$5.95 per month |
| For more than one cart | \$5.95 per month |
| 1 yard container | \$16.00 per month |
| 2 yard container | \$25.55 per month |
| 3 yard container | \$35.30 per month |
| 4 yard container | \$45.00 per month |
| 6 yard container | \$65.15 per month |
| 8 yard container | \$90.50 per month |
| 20/30 yard rolloff | \$34.00 per pickup |

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT REVENUES

The primary revenues to the Financial Assurance Account are from monthly fees billed to solid waste utility customers within the city limits, and interest earnings on the fund's balance.

2003-2006 Landfill Post Closure Financial Assurance Account Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|--------------|-------------------------------|------------------|------------------|--------------------------|------------------|------------------|-------------|
| | BEGINNING FUND BALANCE | \$214,423 | \$213,465 | \$165,951 | \$150,101 | -\$15,850 | -10% |
| 340 | Charges for Services | \$39,395 | \$40,431 | \$38,600 | \$40,000 | \$1,400 | 4% |
| 360 | Miscellaneous Revenues | \$52 | \$1,988 | \$4,750 | \$3,500 | -\$1,250 | -26% |
| | TOTAL REVENUES | \$39,447 | \$42,419 | \$43,350 | \$43,500 | \$150 | 0% |
| | TOTAL RESOURCES | \$253,870 | \$255,884 | \$209,301 | \$193,601 | -\$15,700 | -8% |

LANDFILL POST CLOSURE FINANCIAL ASSURANCE ACCOUNT EXPENSES

Landfill Post Closure Financial Assurance Account expenses are related to costs of monitoring and maintaining the closed landfill through the remainder of its post-closure period which ends in approximately 2015. Professional Services are costs for ground water monitoring and testing (\$43.5K), and also includes an appropriation for special legal counsel (\$12K). Capital Outlays include expenses for maintenance of the 11-acre site and costs for the groundwater monitoring wells. The current Post-Closure Plan estimated that Landfill Post Closure Operations would cost approximately \$14,700 per year in 1996 dollars. Expenses in 2003-2005 saw a considerable increase over historically average costs due to the increased efforts by the City to gain approval from county and state agencies to rescind the dump closure fee.

Expenses in 2006 continue to include costs necessary for the City to work towards meeting the requirements as set forth by the Public Health Department of Seattle & King County.

2003-2006 Landfill Post-Closure Financial Assurance Account Expenses

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------|----------------------------|------------------|------------------|--------------------------|------------------|------------------|-------------|
| 10 | Personnel Salaries & Wages | \$0 | \$0 | \$0 | \$461 | \$461 | 100% |
| 20 | Personnel Taxes & Benefits | \$0 | \$0 | \$0 | \$201 | \$201 | 100% |
| 30 | Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| 40 | Services and Charges | \$27,852 | \$10,368 | \$10,000 | \$74,104 | \$64,104 | 641% |
| 50 | Intergovernmental Services | \$4,206 | \$4,206 | \$8,500 | \$6,000 | -\$2,500 | -29% |
| 60 | Capital Outlays | \$4,382 | \$71,038 | \$36,500 | \$2,500 | -\$34,000 | -93% |
| 90 | Interfund Payments | \$4,301 | \$4,322 | \$4,200 | \$0 | -\$4,200 | -100% |
| | TOTAL USES | \$40,740 | \$89,934 | \$59,200 | \$83,266 | \$24,066 | 41% |
| | ENDING FUND BALANCE | \$213,130 | \$165,951 | \$150,101 | \$110,335 | -\$39,766 | -26% |

FUND 407

SEWER CAPITAL PROJECTS FUND

Established: Ordinance No. 644, 2002
Section 3.04.100 CMC

Purpose of Fund: The Sewer Cumulative Reserve Fund was established for the accumulation of monies for the creation of a sewer utility.

SEWER CAPITAL PROJECTS FUND REVENUES

2006 revenues in the Sewer Capital Projects Fund are expected to be received from proceeds of Public Works Trust Fund loans (\$3.8 million), STAG grants (\$968K), Community Development Block Grant funds (\$500K), State Legislative Community Trade & Economic Development Grant funds (\$1.25 million), sewer development surcharge revenue (\$90K), a Transfer-In from the Capital Improvement Fund (\$85K), and interest earnings (\$5.8K).

2003-2006 Sewer Capital Projects Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-----------|-------------------------------|------------------|--------------------|-----------------------|--------------------|--------------------|-------------|
| | BEGINNING FUND BALANCE | \$0 | \$276,294 | \$305,263 | \$1,449,974 | \$1,144,711 | 375% |
| 330 | Intergovernmental Rev. | \$0 | \$0 | \$0 | \$2,718,000 | \$2,718,000 | |
| 340 | Charges for Services | \$0 | \$44,335 | \$85,000 | \$90,000 | \$5,000 | 6% |
| 360 | Miscellaneous Revenues | \$1,292 | \$5,091 | \$6,000 | \$5,800 | -\$200 | -3% |
| 380 | Non Revenues (LT Debt) | \$737,843 | \$1,125,060 | \$1,981,215 | \$3,840,123 | \$1,858,908 | 94% |
| 390 | Other Finance Sources | \$0 | \$0 | \$50,000 | \$85,000 | \$35,000 | |
| | TOTAL REVENUES | \$739,135 | \$1,174,486 | \$2,122,215 | \$6,738,923 | \$4,616,708 | 218% |
| | TOTAL RESOURCES | \$739,135 | \$1,450,780 | \$2,427,478 | \$8,188,897 | \$5,761,419 | 237% |

SEWER CAPITAL PROJECTS FUND EXPENSES

2006 expenses for the Sewer Capital Projects Fund are for the final phase of sewer system design, and costs for the commencement of the construction phase of the project. It is expected that the City will award construction contracts to contractors in the second quarter of 2006 and break ground for installation of the collection system in third quarter 2006. Other costs include professional services for the continued pursuit of grant funding, construction administration & observation, and related professional services. Debt Service payments include principal and/or interest on the 2003, 2004 and 2005 Public Works Trust Fund loans.

2003-2006 Sewer Capital Projects Fund Expenses

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|----------|----------------------------|------------------|--------------------|-----------------------|--------------------|--------------------|-------------|
| 10 | Personnel Salaries & Wages | \$100,836 | \$56,509 | \$10,316 | \$0 | -\$10,316 | -100% |
| 20 | Personnel Taxes & Benefits | \$1,840 | \$17,866 | \$4,091 | \$0 | -\$4,091 | -100% |
| 30 | Supplies | \$0 | \$61 | \$19 | \$0 | -\$19 | -100% |
| 40 | Services and Charges | \$360,166 | \$1,055,405 | \$826,178 | \$311,500 | -\$514,678 | -62% |
| 50 | Intergovernmental Services | \$0 | \$340 | \$38,438 | \$12,813 | -\$25,625 | -67% |
| 60 | Capital Outlays | \$0 | \$11,994 | \$33,632 | \$5,535,000 | \$5,501,368 | 16358% |
| 70 | Debt Service: Principal | \$0 | \$0 | \$51,778 | \$345,888 | \$294,110 | 568% |
| 80 | Debt Service: Interest | \$0 | \$3,341 | \$12,652 | \$38,853 | \$26,201 | 207% |
| 90 | Interfund Payments | \$0 | \$0 | \$400 | \$0 | -\$400 | -100% |
| | TOTAL USES | \$462,842 | \$1,145,515 | \$977,504 | \$6,244,054 | \$5,266,550 | 539% |
| | ENDING FUND BALANCE | \$276,293 | -\$406,380 | \$1,449,974 | \$1,944,843 | \$494,869 | 34% |

FUND 601

CEMETERY PERPETUAL CARE FUND

Established: Ordinance No. 492, 1993
Section 3.04.080 CMC

Purpose of Fund: The Cemetery Perpetual Care Fund was established for the deposit of all funds received from gifts, bequests, donations or contributions received for endowment purposes. The trust fund is kept and invested by the finance director with the principal remaining intact and not diminished. The interest earned may be used for the expenses of operation only.

CEMETERY PERPETUAL CARE FUND REVENUES

The Cemetery Perpetual Care Fund receives revenue from interest earnings on the fund balance, and from a Cemetery Perpetual Surcharge on some cemetery goods and services which was adopted in October 2005. The Perpetual Care Surcharge is equal to 10% of the total price on the sales of cemetery plots, burial fees, monument/marker sales, and monument/marker placements.

2003-2006 Cemetery Perpetual Care Fund Revenues

| BARS Acct | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|--------------|-------------------------------|-----------------|-----------------|--------------------------|-----------------|----------------|-------------|
| | BEGINNING FUND BALANCE | \$40,000 | \$40,000 | \$41,148 | \$42,448 | \$1,300 | 3% |
| 360 | Miscellaneous Revenues | \$0 | \$1,148 | \$1,300 | \$1,015 | -\$285 | -22% |
| | TOTAL REVENUES | \$0 | \$1,148 | \$1,300 | \$1,015 | -\$285 | -22% |
| | TOTAL RESOURCES | \$40,000 | \$41,148 | \$42,448 | \$43,463 | \$1,015 | 2% |

CEMETERY PERPETUAL CARE FUND EXPENSES

No expenditures are anticipated in the Cemetery Perpetual Care Fund in 2006.

2003-2006 Cemetery Perpetual Care Fund Expenses

| BARS Obj | Description | 2003 Actual | 2004 Actual | Estimated 2005 Actual | 2006 Budget | \$ Change | % Change |
|-------------|----------------------------|-----------------|-----------------|--------------------------|-----------------|----------------|-------------|
| | TOTAL USES | \$0 | \$0 | \$0 | \$0 | \$0 | 0% |
| | ENDING FUND BALANCE | \$40,000 | \$41,148 | \$42,448 | \$43,463 | \$1,015 | 2% |

Section 3
APPENDIX

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APPENDIX A

STAFFING & SALARY SCHEDULE

| Position/Classification Title | Actual 2002 FTEs | Actual 2003 FTEs | Actual 2004 FTEs | Actual 2005 FTEs | Auth. 2006 FTEs | FTE Chng 06-05 | 2006 Monthly Salary Range (per FTE) | | Union / Non- Union |
|--|------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------------|--|------------|-----------------------------|
| | | | | | | | Minimum | Maximum | |
| COUNCILMEMBER | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | \$200.00 | \$400.00 | N |
| CITY MANAGER *(2005 WA State Average: \$5,467) | 0.46 | 0.79 | 1.00 | 1.00 | 1.00 | 0.00 | \$5,479.17 (As provided in Employment Agreement; not subject to an annual CPI increase) | | N |
| PUBLIC WORKS DIRECTOR *(2005 WA State Average: \$4,035 - \$4,680) | 1.00 | 1.00 | 1.00 | 0.10 16hr/wk Jan-Mar | 0.00 | 0.10- | \$3,782.00 | \$4,800.00 | N |
| SEWER PROJECT MANAGER | 0.00 | 0.00 | 0.00 | 0.15 24hr/wk Jan-Mar | 0.00 | 0.15- | \$3,782.00 | \$4,800.00 | N |
| CITY PLANNER *(2005 WA State Average: \$4,637 - \$4,923) | 1.00 | 0.00 | 0.43 | 0.83 40hr/wk Mar-Dec | 1.00 | 0.17 | \$4,034.00 | \$4,829.00 | N |
| FINANCE DIRECTOR *(2005 WA State Average: \$4,453 - \$6,200) | 1.00 | 1.00 | 0.29 | 0.00 | 0.00 | 0.00 | \$4,034.00 | \$5,083.00 | N |
| **CITY CLERK *(2005 WA State Average: \$3,262 - \$3,924) | 0.23 | 1.00 | 1.00 | 0.75 | 1.00 | 0.25 | \$3,153.10 | \$4,032.03 | U |
| **DEPUTY CITY CLERK *(2005 WA State Average: \$2,568 - \$2,996) | 0.95 | 0.88 | 0.63 25hr/wk 12mo/yr | 0.42 25hr/wk 8mo/yr | 0.63 25hr/wk 12mo/yr | 0.21 | \$2,768.15 | \$3,537.01 | U |
| **ACCOUNTING CLERK - TREASURER *(2005 WA State Average: \$2,560 - \$3,209) | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | \$2,768.15 | \$3,537.01 | U |
| **ACCOUNTING CLERK *(2005 WA State Average: \$2,516 - \$2,985) | 1.50 | 1.00 | 1.00 | 0.33 | 0.00 | 0.67- | \$2,611.68 | \$3,337.76 | U |
| **OFFICE ASSISTANT *(2005 WA State Average: \$2,102 - \$2,562) | 0.00 | 0.00 | 0.00 | 0.33 | 1.00 | 0.67 | \$2,089.33 | \$2,670.21 | U |
| **PUBLIC WORKS FIELD SUPERVISOR *(2005 WA State Average: \$3,237 - \$3,801) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | \$3,482.98 | \$4,449.97 | U |
| **PUBLIC WORKS JOURNEYMAN *(2005 WA State Average: \$2,743 - \$3,486) | 1.00 | 1.42 | 1.00 | 1.00 | 1.00 | 0.00 | \$2,806.43 | \$3,584.30 | U |
| **PUBLIC WORKS MAINTENANCE *(2005 WA State Average: \$2,452 - \$3,131) | 1.00 | 0.58 | 0.00 | 0.00 | 0.00 | 0.00 | \$2,552.96 | \$3,262.71 | U |
| **PUBLIC WORKS ASSISTANT | 0.00 | 0.00 | 0.00 | 0.00 18hr/wk 4mo/yr | 0.15 18hr/wk 4mo/yr | 0.15 | \$2,089.33 | \$2,670.21 | U |
| RECYCLE MONITOR | 0.15 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | \$2,089.33 | \$2,670.21 | U |
| CUSTODIAN *(2005 WA State Average: \$2,384 - \$2,990) | 0.00 | 0.05 4hr/wk Jul-Dec | 0.13 | 0.10 4hr/wk | 0.10 4hr/wk | 0.00 | \$2,089.33 | \$2,670.21 | N |
| TOTAL CITY STAFF FTEs (does not include City Councilmembers) | 9.29 | 8.87 | 7.48 | 7.01 | 7.88 | 0.87 | | | |

* Source: Association of Washington Cities 2005 Salary & Benefit Survey, Cities 1,500 to 2,499 in population.

** Source: 2004-2006 Teamsters Public Works & Clerical Union Contract, Steps A - G.

APPENDIX B

DETAILED PERSONNEL COST WORKSHEET

| City of Carnation 2006 Detailed Salary Wages Worksheet | | | | | | | | | | | | | | 2006 Budget - Appendix B Detailed Salaries Wages Worksheet | | | | | | | | | | | | | |
|---|-------------|-------------|--------------|--------------|--------------|--------------|----------------------------------|-------------------------------------|------------------|---------------------|--------------|-------------------------------------|-------------|---|---------------|--|--|--|--|--|--|--|--|--|--|--|--|
| Position Title | Major | Minor | Coordinating | Manager | City Planner | City Clerk | Deputy City Clerk (25 Inquiries) | Senior Accounting Clerk - Treasurer | Office Assistant | PW Field Supervisor | Janneyman | Public Works Assistant (PT May-Aug) | Custodian | Spring Cleanup | TOTALS | | | | | | | | | | | | |
| Annual Average Employee (on FTE) | \$ 4,600.00 | \$ 3,000.00 | \$ 7,200.00 | \$ 65,750.00 | \$ 57,736.68 | \$ 44,574.40 | \$ 25,022.57 | \$ 37,544.00 | \$ 26,306.53 | \$ 47,257.60 | \$ 44,802.84 | \$ 3,760.80 | \$ 2,008.00 | \$ 1,800.00 | \$ 372,745.42 | | | | | | | | | | | | |
| Estimated Actual Annual Gross Salaries/Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | |
| Estimated Actual Annual On-Call Pay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | | | | | | | | | | | |
| Estimated Actual Annual Employer Expenses | \$ 467.20 | \$ 229.56 | \$ 550.80 | \$ 20,871.56 | \$ 23,041.20 | \$ 17,982.81 | \$ 15,399.29 | \$ 17,088.19 | \$ 15,659.47 | \$ 20,278.92 | \$ 19,975.19 | \$ 725.27 | \$ 361.60 | \$ 250.00 | \$ 152,994.95 | | | | | | | | | | | | |
| Estimated Actual On-Call Employer Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,058.72 | \$ 1,058.72 | \$ - | \$ - | \$ - | \$ 2,117.44 | | | | | | | | | | | | |
| Legislative | 100.0% | 100.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 3.0% | | | | | | | | | | | | |
| Salary (10) | \$ 4,600.00 | \$ 3,000.00 | \$ 7,200.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | | | | | | | | | | | | |
| Benefits (20) | \$ 367.20 | \$ 229.56 | \$ 550.80 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,475.56 | | | | | | | | | | | | |
| Executive | 0.0% | 0.0% | 0.0% | 45.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 7.2% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ 23,887.50 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 29,587.50 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ 9,382.20 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,382.20 | | | | | | | | | | | | |
| Financial Services | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 10.0% | 0.0% | 60.0% | 20.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 8.7% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,457.44 | \$ - | \$ 22,525.40 | \$ 5,261.71 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 32,245.55 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,798.28 | \$ - | \$ 10,525.91 | \$ 3,131.63 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,162.69 | | | | | | | | | | | | |
| Records Services | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 45.0% | 10.0% | 0.0% | 20.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 7.5% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,058.48 | \$ - | \$ - | \$ 5,261.71 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27,870.44 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 8,092.26 | \$ 1,539.93 | \$ - | \$ 3,131.63 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,763.89 | | | | | | | | | | | | |
| Custodian - Central | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.6% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,008.00 | \$ - | \$ 2,008.00 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 561.60 | \$ - | \$ 561.60 | | | | | | | | | | | | |
| Planning & Land Use - General (001.558.10.) | 0.0% | 0.0% | 0.0% | 0.0% | 40.0% | 2.0% | 10.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.9% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ 23,094.67 | \$ 891.49 | \$ 2,550.26 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 26,536.42 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ 9,216.48 | \$ 359.66 | \$ 1,539.93 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,116.07 | | | | | | | | | | | | |
| Planning - Comprehensive | 0.0% | 0.0% | 0.0% | 0.0% | 40.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 6.2% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ 23,094.67 | \$ 891.49 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23,986.16 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ 9,216.48 | \$ 359.66 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 9,576.14 | | | | | | | | | | | | |
| Parks (001.576.10.) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 8.0% | 10.0% | 80.0% | 0.0% | 0.0% | 2.8% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,789.61 | \$ 4,480.26 | \$ 3,006.64 | \$ - | \$ - | \$ 11,279.53 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,622.31 | \$ 1,897.92 | \$ 591.02 | \$ - | \$ - | \$ 4,201.24 | | | | | | | | | | | | |
| SUBTOTAL - 001 General Fund Salaries/Wages | | | | | | | | | | | | | | | \$ 189,313.60 | | | | | | | | | | | | |
| SUBTOTAL - 001 General Fund Benefits | | | | | | | | | | | | | | | \$ 63,941.58 | | | | | | | | | | | | |
| Streets - Admin (101.543.10.) | 0.0% | 0.0% | 0.0% | 10.0% | 0.0% | 2.0% | 5.0% | 5.0% | 5.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 3.1% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ 6,275.00 | \$ - | \$ 891.49 | \$ 1,275.13 | \$ 1,877.20 | \$ 1,315.43 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,934.24 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ 2,087.16 | \$ - | \$ 359.66 | \$ 769.96 | \$ 854.41 | \$ 782.92 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,854.11 | | | | | | | | | | | | |
| Streets - Ops (101.542.90.) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 35.0% | 35.0% | 10.0% | 0.0% | 0.0% | 8.6% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,540.16 | \$ 15,715.92 | \$ 375.03 | \$ - | \$ - | \$ 32,632.23 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,097.53 | \$ 6,870.73 | \$ 162.53 | \$ - | \$ - | \$ 14,162.53 | | | | | | | | | | | | |
| SUBTOTAL - 001 Street Fund Salaries/Wages | | | | | | | | | | | | | | | \$ 45,863.46 | | | | | | | | | | | | |
| SUBTOTAL - 001 Street Fund Benefits | | | | | | | | | | | | | | | \$ 15,017.04 | | | | | | | | | | | | |
| Cemetery - Admin (106.536.10.) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 445.74 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 445.74 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 179.63 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 179.63 | | | | | | | | | | | | |
| Cemetery - Ops & Maint (106.536.50.) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.5% | 0.5% | 0.0% | 0.0% | 0.0% | 0.1% | | | | | | | | | | | | |
| Salary (10) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 236.29 | \$ 234.51 | \$ - | \$ - | \$ - | \$ 460.80 | | | | | | | | | | | | |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 90.90 | \$ 90.90 | \$ - | \$ - | \$ - | \$ 201.29 | | | | | | | | | | | | |
| SUBTOTAL - 106 Cemetery Fund Salaries/Wages | | | | | | | | | | | | | | | \$ 906.55 | | | | | | | | | | | | |
| SUBTOTAL - 106 Cemetery Fund Benefits | | | | | | | | | | | | | | | \$ 381.12 | | | | | | | | | | | | |

City of Carnation
2006 Budget - Appendix B
Detailed Salaries/Wages Worksheet

| Position Title | Mayor | Deputy Mayor | Commissioner | Manager | City Planner | City Clerk | Deputy City Clerk (25 In-lieu) | Senior Accounting Clerk - Treasurer | Office Assistant | PW Field Supervisor | PW Journeyman | Public Works Assistant (PT May-Aug) | Custodian | Spring Cleanup | TOTALS |
|--|-------------|--------------|--------------|--------------|--------------|--------------|--------------------------------|-------------------------------------|------------------|---------------------|---------------|-------------------------------------|-------------|----------------|---------------|
| Annual Average # Employees (on FTE) | 1 | 1 | 1 | 1 | 1 | 1 | 0.85 | 1 | 1 | 1 | 1 | 0.15 | 1 | 1 | |
| Estimated Annual Gross Salaries/Wages | \$ 4,800.00 | \$ 3,000.00 | \$ 7,200.00 | \$ 45,750.00 | \$ 57,736.68 | \$ 44,574.40 | \$ 25,502.57 | \$ 37,544.00 | \$ 26,308.53 | \$ 47,257.80 | \$ 44,800.84 | \$ 3,760.80 | \$ 2,008.00 | \$ 1,800.00 | \$ 372,745.42 |
| Estimated Annual On-Call Pay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Estimated Annual Employer Expenses | \$ 367.20 | \$ 228.56 | \$ 550.80 | \$ 20,871.56 | \$ 23,041.20 | \$ 17,862.81 | \$ 15,399.29 | \$ 17,088.19 | \$ 15,659.47 | \$ 20,278.92 | \$ 19,972.19 | \$ 726.27 | \$ 461.60 | \$ 250.00 | \$ 152,994.95 |
| Estimated Annual On-Call Employer Expenses | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,177.44 |
| Water Utility - Admin (401.534.10...) | 0.0% | 0.0% | 0.0% | 20.0% | 0.0% | 20.0% | 70.0% | 30.0% | 50.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 17.6% |
| Salary (1.0) | \$ - | \$ - | \$ - | \$ 13,150.00 | \$ - | \$ 8,914.88 | \$ 17,851.60 | \$ 11,263.20 | \$ 13,154.27 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 64,334.14 |
| Benefits (20) | \$ - | \$ - | \$ - | \$ 4,174.31 | \$ - | \$ 3,596.56 | \$ 10,779.50 | \$ 5,126.46 | \$ 7,629.24 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 31,506.07 |
| Water Utility - Ops & On-Call (401.534.80...) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 54.0% | 54.0% | 10.0% | 0.0% | 0.0% | 16.7% |
| Salary (1.0) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,859.10 | \$ 32,587.53 | \$ 376.08 | \$ - | \$ - | \$ 66,762.72 |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,009.28 | \$ 11,647.48 | \$ 72.63 | \$ - | \$ - | \$ 23,929.39 |
| Sewer Utility - Cap Admin (401.594.35...) | 0.0% | 0.0% | 0.0% | 25.0% | 20.0% | 16.0% | 5.0% | 5.0% | 5.0% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 10.5% |
| Salary (1.0) | \$ - | \$ - | \$ - | \$ 16,437.30 | \$ 11,540.34 | \$ 8,025.39 | \$ 1,275.13 | \$ 1,877.20 | \$ 1,315.43 | \$ 945.13 | \$ - | \$ - | \$ - | \$ - | \$ 41,421.14 |
| Benefits (20) | \$ - | \$ - | \$ - | \$ 5,217.28 | \$ 4,606.24 | \$ 3,236.81 | \$ 763.36 | \$ 854.41 | \$ 782.92 | \$ 405.50 | \$ - | \$ - | \$ - | \$ - | \$ 15,675.91 |
| SUBTOTAL - 401 Water/Sewer Fund Salaries/Wages | | | | | | | | | | | | | | | \$ 172,538.00 |
| SUBTOTAL - 401 Water/Sewer Fund Benefits | | | | | | | | | | | | | | | \$ 713,113.37 |
| Special Recycling Event (403.537.90...) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% |
| Salary (1.0) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,600.00 |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 403,537.90 |
| Landfill Post-Closure Maintenance (406.537.30...) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.5% | 0.5% | 0.0% | 0.0% | 0.0% | 0.1% |
| Salary (1.0) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 236.29 | \$ 224.51 | \$ - | \$ - | \$ - | \$ 460.80 |
| Benefits (20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 101.39 | \$ 99.90 | \$ - | \$ - | \$ - | \$ 201.29 |
| SUBTOTAL - 406 Landfill Post-Closure Maintenance Fund Salaries/Wages | | | | | | | | | | | | | | | \$ 662.09 |
| SUBTOTAL - 406 Landfill Post-Closure Maintenance Fund Benefits | | | | | | | | | | | | | | | \$ 201.29 |
| TOTALS - % | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | |
| TOTALS - Salary | \$ 4,800.00 | \$ 3,000.00 | \$ 7,200.00 | \$ 45,750.00 | \$ 57,736.68 | \$ 44,574.40 | \$ 25,502.57 | \$ 37,544.00 | \$ 26,308.53 | \$ 47,257.80 | \$ 44,800.84 | \$ 3,760.80 | \$ 2,008.00 | \$ 1,800.00 | \$ 389,385.42 |
| TOTALS - Benefits | \$ 367.20 | \$ 228.56 | \$ 550.80 | \$ 20,871.56 | \$ 23,041.20 | \$ 17,862.81 | \$ 15,399.29 | \$ 17,088.19 | \$ 15,659.47 | \$ 21,337.54 | \$ 21,037.90 | \$ 726.27 | \$ 461.60 | \$ 250.00 | \$ 155,102.39 |
| | | | | | | | | | | | | | | | \$ 544,487.81 |

APPENDIX C

DEBT SERVICE SCHEDULES

| Limited Tax General Obligation Bonds-1999 | | | | | |
|--|----------------------|----------------|----------------------|----------------------|-------------------|
| Ordinance No. 577, 06/01/1999 | | | | | |
| \$570,000 - 20 years | | | | | |
| Date | Principal | Coupon | Interest | Period Total | Balance |
| 1-Dec-99 | \$ - | | \$ 12,995.26 | \$ 12,995.26 | \$ 570,000 |
| 1-Jun-00 | \$ - | | \$ 14,091.25 | \$ 14,091.25 | \$ 570,000 |
| 1-Dec-00 | \$ 20,000.00 | 3.70000 | \$ 14,091.25 | \$ 34,091.25 | \$ 550,000 |
| 1-Jun-01 | \$ - | | \$ 13,721.25 | \$ 13,721.25 | \$ 550,000 |
| 1-Dec-01 | \$ 20,000.00 | 4.00000 | \$ 13,721.25 | \$ 33,721.25 | \$ 530,000 |
| 1-Jun-02 | \$ - | | \$ 13,321.25 | \$ 13,321.25 | \$ 530,000 |
| 1-Dec-02 | \$ 20,000.00 | 4.15000 | \$ 13,321.25 | \$ 33,321.25 | \$ 510,000 |
| 1-Jun-03 | \$ - | | \$ 12,906.25 | \$ 12,906.25 | \$ 510,000 |
| 1-Dec-03 | \$ 20,000.00 | 4.30000 | \$ 12,906.25 | \$ 32,906.25 | \$ 490,000 |
| 1-Jun-04 | | | \$ 12,476.25 | \$ 12,476.25 | \$ 490,000 |
| 1-Dec-04 | \$ 25,000.00 | 4.45000 | \$ 12,476.25 | \$ 37,476.25 | \$ 465,000 |
| 1-Jun-05 | | | \$ 11,920.00 | \$ 11,920.00 | \$ 465,000 |
| 1-Dec-05 | \$ 25,000.00 | 4.55000 | \$ 11,920.00 | \$ 36,920.00 | \$ 440,000 |
| 1-Jun-06 | | | \$ 11,351.25 | \$ 11,351.25 | \$ 440,000 |
| 1-Dec-06 | \$ 25,000.00 | 4.65000 | \$ 11,351.25 | \$ 36,351.25 | \$ 415,000 |
| 1-Jun-07 | | | \$ 10,770.00 | \$ 10,770.00 | \$ 415,000 |
| 1-Dec-07 | \$ 25,000.00 | 4.75000 | \$ 10,770.00 | \$ 35,770.00 | \$ 390,000 |
| 1-Jun-08 | | | \$ 10,176.25 | \$ 10,176.25 | \$ 390,000 |
| 1-Dec-08 | \$ 25,000.00 | 4.85000 | \$ 10,176.25 | \$ 35,176.25 | \$ 365,000 |
| 1-Jun-09 | | | \$ 9,570.00 | \$ 9,570.00 | \$ 365,000 |
| 1-Dec-09 | \$ 30,000.00 | 4.95000 | \$ 9,570.00 | \$ 39,570.00 | \$ 335,000 |
| 1-Jun-10 | | | \$ 8,827.50 | \$ 8,827.50 | \$ 335,000 |
| 1-Dec-10 | \$ 30,000.00 | 5.00000 | \$ 8,827.50 | \$ 38,827.50 | \$ 305,000 |
| 1-Jun-11 | | | \$ 8,077.50 | \$ 8,077.50 | \$ 305,000 |
| 1-Dec-11 | \$ 30,000.00 | 5.10000 | \$ 8,077.50 | \$ 38,077.50 | \$ 275,000 |
| 1-Jun-12 | | | \$ 7,312.50 | \$ 7,312.50 | \$ 275,000 |
| 1-Dec-12 | \$ 35,000.00 | 5.20000 | \$ 7,312.50 | \$ 42,312.50 | \$ 240,000 |
| 1-Jun-13 | | | \$ 6,402.50 | \$ 6,402.50 | \$ 240,000 |
| 1-Dec-13 | \$ 35,000.00 | 5.25000 | \$ 6,402.50 | \$ 41,402.50 | \$ 205,000 |
| 1-Jun-14 | | | \$ 5,483.75 | \$ 5,483.75 | \$ 205,000 |
| 1-Dec-14 | \$ 35,000.00 | 5.35000 | \$ 5,483.75 | \$ 40,483.75 | \$ 170,000 |
| 1-Jun-15 | | | \$ 4,547.50 | \$ 4,547.50 | \$ 170,000 |
| 1-Dec-15 | \$ 40,000.00 | 5.35000 | \$ 4,547.50 | \$ 44,547.50 | \$ 130,000 |
| 1-Jun-16 | | | \$ 3,477.50 | \$ 3,477.50 | \$ 130,000 |
| 1-Dec-16 | \$ 40,000.00 | 5.35000 | \$ 3,477.50 | \$ 43,477.50 | \$ 90,000 |
| 1-Jun-17 | | | \$ 2,407.50 | \$ 2,407.50 | \$ 90,000 |
| 1-Dec-17 | \$ 45,000.00 | 5.35000 | \$ 2,407.50 | \$ 47,407.50 | \$ 45,000 |
| 1-Jun-18 | | | \$ 1,203.75 | \$ 1,203.75 | \$ 45,000 |
| 1-Dec-18 | \$ 45,000.00 | 5.35000 | \$ 1,203.75 | \$ 46,203.75 | \$ - |
| TOTALS | \$ 570,000.00 | | \$ 349,082.76 | \$ 919,082.76 | |

| Water Revenue Refunding Bonds | | | | | |
|-------------------------------|----------------------|---------|----------------------|----------------------|------------|
| Ordinance No. 578, 06/01/1999 | | | | | |
| \$520,000 - 10 years | | | | | |
| Date | Principal | Coupon | Interest | Period Total | Balance |
| 1-Oct-99 | \$ 30,000.00 | 3.60000 | \$ 7,001.89 | \$ 37,001.89 | \$ 490,000 |
| 1-Apr-00 | \$ - | | \$ 11,350.00 | \$ 11,350.00 | \$ 490,000 |
| 1-Oct-00 | \$ 35,000.00 | 3.75000 | \$ 11,350.00 | \$ 46,350.00 | \$ 455,000 |
| 1-Apr-01 | \$ - | | \$ 10,693.75 | \$ 10,693.75 | \$ 455,000 |
| 1-Oct-01 | \$ 30,000.00 | 4.10000 | \$ 10,693.75 | \$ 40,693.75 | \$ 425,000 |
| 1-Apr-02 | \$ - | | \$ 10,078.75 | \$ 10,078.75 | \$ 425,000 |
| 1-Oct-02 | \$ 35,000.00 | 4.25000 | \$ 10,078.75 | \$ 45,078.75 | \$ 390,000 |
| 1-Apr-03 | \$ - | | \$ 9,335.00 | \$ 9,335.00 | \$ 390,000 |
| 1-Oct-03 | \$ 30,000.00 | 4.40000 | \$ 9,335.00 | \$ 39,335.00 | \$ 360,000 |
| 1-Apr-04 | | | \$ 8,675.00 | \$ 8,675.00 | \$ 360,000 |
| 1-Oct-04 | \$ 45,000.00 | 4.50000 | \$ 8,675.00 | \$ 53,675.00 | \$ 315,000 |
| 1-Apr-05 | | | \$ 7,662.50 | \$ 7,662.50 | \$ 315,000 |
| 1-Oct-05 | \$ 45,000.00 | 4.60000 | \$ 7,662.50 | \$ 52,662.50 | \$ 270,000 |
| 1-Apr-06 | | | \$ 6,627.50 | \$ 6,627.50 | \$ 270,000 |
| 1-Oct-06 | \$ 50,000.00 | 4.70000 | \$ 6,627.50 | \$ 56,627.50 | \$ 220,000 |
| 1-Apr-07 | | | \$ 5,452.50 | \$ 5,452.50 | \$ 220,000 |
| 1-Oct-07 | \$ 50,000.00 | 4.80000 | \$ 5,452.50 | \$ 55,452.50 | \$ 170,000 |
| 1-Apr-08 | | | \$ 4,252.50 | \$ 4,252.50 | \$ 170,000 |
| 1-Oct-08 | \$ 55,000.00 | 4.90000 | \$ 4,252.50 | \$ 59,252.50 | \$ 115,000 |
| 1-Apr-09 | | | \$ 2,905.00 | \$ 2,905.00 | \$ 115,000 |
| 1-Oct-09 | \$ 55,000.00 | 5.00000 | \$ 2,905.00 | \$ 57,905.00 | \$ 60,000 |
| 1-Apr-10 | | | \$ 1,530.00 | \$ 1,530.00 | \$ 60,000 |
| 1-Oct-10 | \$ 60,000.00 | 5.10000 | \$ 1,530.00 | \$ 61,530.00 | \$ - |
| TOTALS | \$ 520,000.00 | | \$ 164,126.89 | \$ 684,126.89 | |

2005 WATER/SEWER REVENUE BONDS
Ordinance No. 676 (7/19/2005)
\$900,000 - 20 Years

| YEAR | PRINCIPAL | INTEREST | TOTAL DEBT SERVICE |
|--------|-----------|-----------|--------------------|
| 2005 | \$0 | \$0 | \$0 |
| 2006 | \$25,000 | \$45,611 | \$70,611 |
| 2007 | \$30,000 | \$38,283 | \$68,283 |
| 2008 | \$30,000 | \$37,278 | \$67,278 |
| 2009 | \$35,000 | \$36,258 | \$71,258 |
| 2010 | \$35,000 | \$34,998 | \$69,998 |
| 2011 | \$35,000 | \$33,685 | \$68,685 |
| 2012 | \$40,000 | \$32,338 | \$72,338 |
| 2013 | \$40,000 | \$30,738 | \$70,738 |
| 2014 | \$40,000 | \$29,078 | \$69,078 |
| 2015 | \$40,000 | \$27,398 | \$67,398 |
| 2016 | \$45,000 | \$25,678 | \$70,678 |
| 2017 | \$45,000 | \$23,698 | \$68,698 |
| 2018 | \$50,000 | \$21,695 | \$71,695 |
| 2019 | \$50,000 | \$19,445 | \$69,445 |
| 2020 | \$55,000 | \$17,170 | \$72,170 |
| 2021 | \$55,000 | \$14,640 | \$69,640 |
| 2022 | \$60,000 | \$12,000 | \$72,000 |
| 2023 | \$60,000 | \$9,120 | \$69,120 |
| 2024 | \$65,000 | \$6,240 | \$71,240 |
| 2025 | \$65,000 | \$3,120 | \$68,120 |
| Totals | \$900,000 | \$498,466 | \$1,398,466 |

**PUBLIC WORKS TRUST FUND
2003 PRECONSTRUCTION LOAN (20-YEAR REPAYMENT)**

| Payments are due on the 1st of July of the years shown. | | | | |
|--|--------------|--------------|------------------------|--------------|
| 20 YEARS | INTEREST | PRINCIPAL | PAYMENT | BALANCE |
| | 0.50% | | | |
| 2004 | \$3,340.79 | \$0.00 | \$3,340.79 | \$0.00 |
| 2005 | \$3,791.69 | \$51,778.43 | \$55,570.12 | \$983,790.00 |
| 2006 | \$4,660.05 | \$51,778.43 | \$56,438.48 | \$932,011.57 |
| 2007 | \$4,401.16 | \$51,778.43 | \$56,179.59 | \$880,233.16 |
| 2008 | \$4,142.28 | \$51,778.43 | \$55,920.71 | \$828,454.73 |
| 2009 | \$3,883.39 | \$51,778.43 | \$55,661.82 | \$776,676.32 |
| 2010 | \$3,624.49 | \$51,778.43 | \$55,402.92 | \$724,897.89 |
| 2011 | \$3,365.60 | \$51,778.43 | \$55,144.03 | \$673,119.48 |
| 2012 | \$3,106.71 | \$51,778.43 | \$54,885.14 | \$621,341.05 |
| 2013 | \$2,847.81 | \$51,778.43 | \$54,626.24 | \$569,562.63 |
| 2014 | \$2,588.92 | \$51,778.43 | \$54,367.35 | \$517,784.21 |
| 2015 | \$2,330.03 | \$51,778.43 | \$54,108.46 | \$466,005.79 |
| 2016 | \$2,071.13 | \$51,778.43 | \$53,849.56 | \$414,227.37 |
| 2017 | \$1,812.24 | \$51,778.43 | \$53,590.67 | \$362,448.95 |
| 2018 | \$1,553.35 | \$51,778.43 | \$53,331.78 | \$310,670.52 |
| 2019 | \$1,294.47 | \$51,778.43 | \$53,072.90 | \$258,892.11 |
| 2020 | \$1,035.57 | \$51,778.43 | \$52,814.00 | \$207,113.68 |
| 2021 | \$776.68 | \$51,778.43 | \$52,555.11 | \$155,335.27 |
| 2022 | \$517.79 | \$51,778.43 | \$52,296.22 | \$103,556.84 |
| 2023 | \$258.89 | \$51,778.26 | \$52,037.15 | \$51,778.43 |
| | \$51,403.04 | \$983,790.00 | \$1,035,193.04 | |
| DRAW | \$737,842.50 | 2003 August | (Upon loan execution) | |
| DRAW | \$245,947.50 | 2005 Q3 | (Upon Work Completion) | |
| TOTAL | \$983,790.00 | | | |
| Loan calculations are based on a 360-day year of twelve 30-day months. | | | | |

**PUBLIC WORKS TRUST FUND
2004 CONSTRUCTION LOAN (20-YEAR REPAYMENT)**

| Payments are due on the 1st of July of the years shown. | | | | |
|--|----------------|----------------|-----------------------------|----------------|
| 20 YEARS | INTEREST | PRINCIPAL | PAYMENT | BALANCE |
| | 0.50% | | | |
| 2005 | \$8,859.85 | \$0.00 | \$8,859.85 | \$0.00 |
| 2006 | \$21,348.80 | \$281,265.01 | \$302,613.81 | \$5,344,035.00 |
| 2007 | \$25,657.62 | \$296,890.84 | \$322,548.46 | \$5,344,034.99 |
| 2008 | \$25,235.71 | \$296,890.84 | \$322,126.55 | \$5,047,144.17 |
| 2009 | \$23,751.27 | \$296,890.84 | \$320,642.11 | \$4,750,253.32 |
| 2010 | \$22,266.81 | \$296,890.84 | \$319,157.65 | \$4,453,362.50 |
| 2011 | \$20,782.37 | \$296,890.84 | \$317,673.21 | \$4,156,471.66 |
| 2012 | \$19,297.90 | \$296,890.84 | \$316,188.74 | \$3,859,580.83 |
| 2013 | \$17,813.46 | \$296,890.84 | \$314,704.30 | \$3,562,689.99 |
| 2014 | \$16,328.99 | \$296,890.84 | \$313,219.83 | \$3,265,799.18 |
| 2015 | \$14,844.55 | \$296,890.84 | \$311,735.39 | \$2,968,908.32 |
| 2016 | \$13,360.09 | \$296,890.84 | \$310,250.93 | \$2,672,017.51 |
| 2017 | \$11,875.62 | \$296,890.84 | \$308,766.46 | \$2,375,126.66 |
| 2018 | \$10,391.18 | \$296,890.84 | \$307,282.02 | \$2,078,235.84 |
| 2019 | \$8,906.72 | \$296,890.84 | \$305,797.56 | \$1,781,345.00 |
| 2020 | \$7,422.28 | \$296,890.84 | \$304,313.12 | \$1,484,454.18 |
| 2021 | \$5,937.81 | \$296,890.84 | \$302,828.65 | \$1,187,563.33 |
| 2022 | \$4,453.38 | \$296,890.84 | \$301,344.22 | \$890,672.51 |
| 2023 | \$2,968.91 | \$296,890.84 | \$299,859.75 | \$593,781.67 |
| 2024 | \$1,484.47 | \$296,890.71 | \$298,375.18 | \$296,890.84 |
| | \$282,987.79 | \$5,625,300.00 | \$5,908,287.79 | |
| DRAW | \$1,125,060.00 | 2004 May | (Upon loan execution) | |
| DRAW | \$1,406,325.00 | 2005 Q3 | (Upon Notice to Proceed) | |
| DRAW | \$1,406,325.00 | | (When 35% of loan is spent) | |
| DRAW | \$1,406,325.00 | | (When 60% of loan is spent) | |
| DRAW | \$281,265.00 | 2007 Q4 | (Upon Project Closeout) | |
| TOTAL | \$5,625,300.00 | | | |
| Loan calculations are based on a 360-day year of twelve 30-day months. | | | | |

**PUBLIC WORKS TRUST FUND
2005 CONSTRUCTION LOAN (20-YEAR REPAYMENT)**

| Payments are due on the 1st of July of the years shown. | | | | |
|--|---------------------|-----------------------|-----------------------|----------------|
| 20 YEARS | INTEREST | PRINCIPAL | PAYMENT | BALANCE |
| | 0.50% | | | |
| 2006 | \$12,844.61 | \$0.00 | \$12,844.61 | \$0.00 |
| 2007 | \$18,501.35 | \$218,734.99 | \$237,236.34 | \$4,155,965.00 |
| 2008 | \$20,324.14 | \$230,886.93 | \$251,211.07 | \$4,155,965.01 |
| 2009 | \$19,625.41 | \$230,886.93 | \$250,512.34 | \$3,925,078.07 |
| 2010 | \$18,470.97 | \$230,886.93 | \$249,357.90 | \$3,694,191.10 |
| 2011 | \$17,316.53 | \$230,886.93 | \$248,203.46 | \$3,463,304.17 |
| 2012 | \$16,162.09 | \$230,886.93 | \$247,049.02 | \$3,232,417.22 |
| 2013 | \$15,007.66 | \$230,886.93 | \$245,894.59 | \$3,001,530.29 |
| 2014 | \$13,853.22 | \$230,886.93 | \$244,740.15 | \$2,770,643.34 |
| 2015 | \$12,698.78 | \$230,886.93 | \$243,585.71 | \$2,539,756.38 |
| 2016 | \$11,544.34 | \$230,886.93 | \$242,431.27 | \$2,308,869.44 |
| 2017 | \$10,389.91 | \$230,886.93 | \$241,276.84 | \$2,077,982.50 |
| 2018 | \$9,235.47 | \$230,886.93 | \$240,122.40 | \$1,847,095.57 |
| 2019 | \$8,081.03 | \$230,886.93 | \$238,967.96 | \$1,616,208.60 |
| 2020 | \$6,926.62 | \$230,886.93 | \$237,813.55 | \$1,385,321.66 |
| 2021 | \$5,772.19 | \$230,886.93 | \$236,659.12 | \$1,154,434.72 |
| 2022 | \$4,617.75 | \$230,886.93 | \$235,504.68 | \$923,547.78 |
| 2023 | \$3,463.31 | \$230,886.93 | \$234,350.24 | \$692,660.84 |
| 2024 | \$2,308.87 | \$230,886.93 | \$233,195.80 | \$461,773.88 |
| 2025 | \$1,154.44 | \$230,887.20 | \$232,041.64 | \$230,886.93 |
| Total | \$228,298.69 | \$4,374,700.00 | \$4,602,998.69 | |
| 5/4/2005 | DRAW | \$874,940.00 | | |
| 7/29/2005 | DRAW | \$1,093,675.00 | | |
| 1/1/2006 | DRAW | \$1,093,675.00 | | |
| 1/1/2006 | DRAW | \$1,093,675.00 | | |
| 12/1/2007 | DRAW | \$218,735.00 | | |
| | TOTAL | \$4,374,700.00 | | |
| Loan calculations are based on a 360-day year of twelve 30-day months. | | | | |

APPENDIX D

INTERFUND TRANSFERS SCHEDULE

| Transfer-Out BARS | Transfer- Out \$ | Description | Transfer- In \$ | Transfer-In BARS |
|----------------------|---------------------|---------------------------------------|--------------------|---------------------|
| 001.597.18.94.01 | (\$9,600) | FROM GENERAL TO EQUIPMENT REPLACEMENT | \$9,600 | 107.397.18.94.01 |
| 001.597.19.94.17 | (\$6,600) | FROM GENERAL TO CAPITAL IMPROVEMENT | \$6,600 | 301.397.19.94.17 |
| 001.597.89.99.02 | (\$48,006) | FROM GENERAL TO LTGO BOND REDEMPTION | \$48,006 | 201.397.89.99.02 |
| 101.597.18.94.03 | (\$3,600) | FROM STREET TO EQUIPMENT REPLACEMENT | \$3,600 | 107.397.18.94.03 |
| 101.597.43.95.16 | (\$900) | FROM STREET TO WATER CAP. (SHOP RENT) | \$900 | 402.397.43.95.16 |
| 301.597.35.94.18 | (\$85,000) | FROM CAPITAL IMPROVEMENT TO SEWER CAP | \$85,000 | 407.397.35.94.18 |
| 401.597.34.94.04 | (\$24,000) | FROM WATERWORKS TO WATER CAPITAL IMP. | \$24,000 | 402.397.34.94.04 |
| 401.597.34.99.05 | (\$63,225) | FROM WATERWORKS TO WATER BOND REDEMP. | \$63,225 | 404.397.89.99.05 |
| 401.597.89.99.17 | (\$70,611) | FROM WATERWORKS TO WATER BOND REDEMP. | \$70,611 | 404.397.89.99.17 |
| 403.597.19.99.13 | (\$6,000) | FROM SOLID WASTE TO GENERAL | \$6,000 | 001.397.19.99.13 |
| | (\$317,542) | PROOF | \$317,542 | |

APPENDIX E

GLOSSARY OF BUDGET TERMS

Accrual Basis: Under this accounting method, transactions are reorganized when they occur, regardless of the timing of related cash receipts and disbursement. Enterprises (utility) funds use this method of accounting.

Annual Budget: A budget applicable to a single fiscal year, i.e., January 1 through December 31. See also **Budget** and **Operating Budget**.

Appropriation: A legal authorization granted by the city council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in the amount and the time it may be expended.

Assessed Valuation: The estimated value of real and personal property used by the King County Assessor as the basis for levying property taxes.

Assessment: The process of making the official valuation of property for taxation; or the valuation placed upon property as a result of this process.

Balance Sheet: The Financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP (see also **GAAP**). It shows the financial position of the entity at a specified point in time, e.g., year-end or month-end.

BARS (Budgeting, Accounting, Reporting System): The prescribed system required for all

governmental entities in the state of Washington, whose use and proper application are monitored by the Office of the State Auditor.

Basis of Accounting: A term used to refer to revenues, expenditures, expenses and transfers - and the related assets and liabilities - that are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual period.

Beginning Fund Balance: The amount remaining after accounting for the previous year's revenues less the previous year's expenditures.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: The schedule of key dates which the City follows in the preparation and adoption of the budget.

Budget Document: The official written statement prepared by the City Manager and supporting staff, explaining the proposed budget to the public and the City Council. The budget document usually consists of several parts.

Among these are a message from the City Manager, together with a summary of the proposed expenditures and the means of financing them, and a schedule supporting the summary. These schedules show in detail the past year's actual revenues, expenditures and other data used in making the estimates.

Capital Budget: A plan of proposed capital outlays and the means of financing them. (See also **Capital Outlays**)

Capital Expenditures: Expenditures resulting in the acquisitions of or addition to the City's general fixed assets.

Capital Outlays: Expenditures resulting in the acquisition of or addition to the City's general fixed assets, purchased from current appropriations.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service: Payment of interest and principal to holders of the City's debt instruments.

Ending Fund Balance: The beginning fund balance plus the current year revenues, less the current year expenditures.

Expenditures: Where accounts are kept on the accrual or modified accrual basis of accounting, expenditures are recognized when goods are received or services rendered. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments are made.

Expenses: Outflows or other uses of assets (or assumption of liabilities) from delivering or producing goods, rendering services or carrying out other activities that comprise the City's ongoing major or central operations.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which the City determines its financial position and the results of its operation.

Fixed Assets: Assets which are intended to be held or used for a long term, such as land, buildings, improvements other than buildings, machinery and equipment.

FTE (Full Time Equivalency): A term expressing the amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year, e.g., a position that is budgeted to work either six months, or half-time would be .5 FTE

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and or resources together with all related liabilities, obligations, reserves, and equities.

Fund Equity: The excess of a fund's assets over liabilities.

GAAP (Generally Accepted Accounting Principles): Uniform minimum standards and guidelines for financial accounting and reporting. These govern the forms and content of the financial statements for the City. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is GASB (Governmental Accounting Standards Board).

Intergovernmental Revenue: Revenues from other governments in the form of grants, entitlements, or shares revenues or payments in lieu of taxes.

Intergovernmental Services: Purchases from other governments of those specialized services typically performed by local governments, e.g., police services and water management services.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities: (noun) the total amount of taxes, special assessments, or service charges imposed by a government, e.g., annual property tax levy.

Modified Accrual Basis: Under this accounting method, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures, for the most part, are recognized when the related fund liability is incurred except for payments, accumulated employee leave, and long term debt. All governmental funds are

accounted for using the modified accrual basis of accounting.

Object: An expenditure classification that refers to the type of item purchased or the service obtained. Examples include personnel services, benefits, services, or capital.

Operating Budget: The primary means by which most of the acquisition, spending and service delivery activities of the City are controlled. State law requires the use of annual operating budgets.

Operating Reserve: The amount of money that is needed at the beginning of the year that will cover the budgeted expenditures prior to revenues being received.

Operating Transfer: Routine or recurring transfers of assets between funds, which support the normal operations of the recipient fund.

Ordinance: A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges universally require ordinances.

Other Financing Sources: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the City's governmental operating statement.

Other Financing Uses: Governmental fund operating transfers in. Such amounts are classified separately from expenditures on the City's operating statement.

Revenues: Income received by the City to support community services. This income may be in the form of taxes, fees, user charges, grants, fines and interest.

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, gas,

inventory, resale items, small tools, and equipment.

APPENDIX F

PROPERTY TAX LEVY ORDINANCE

CITY OF CARNATION ORDINANCE NO. 686

AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON, FIXING THE AMOUNT OF THE ANNUAL AD VALOREM PROPERTY TAX LEVY NECESSARY FOR THE FISCAL YEAR 2006.

WHEREAS, the City Council of the City of Carnation has met and considered its budget for the calendar year 2006; and

WHEREAS, the Carnation City Council is required, pursuant to RCW 35A.33, within the time therein specified, to adopt an Ordinance fixing the amount of ad valorem taxes to be levied for the ensuing year; and

WHEREAS, the City Council held a public hearing on November 1, 2005, for the purpose of considering the 2006 Preliminary Budget, including revenue sources and possible increases in property tax revenues; and

WHEREAS, the City Council of the City of Carnation after hearing and duly considering all relevant evidence and testimony presented has determined that the City of Carnation requires a regular levy in the amount of \$221,247, which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest; **NOW, THEREFORE**,

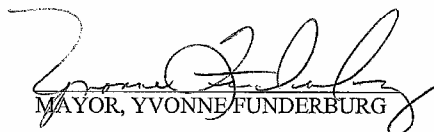
THE CITY COUNCIL OF THE CITY OF CARNATION DO ORDAIN AS FOLLOWS:

Section 1. An increase in the regular property tax levy is hereby authorized for the 2006 levy in the amount of \$221,247, which is a 0.89% increase from the previous year. This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Section 2. This ordinance shall be certified to the King County Council, as provided by law, and taxes hereby levied shall be collected and paid to the Finance Director of the City of Carnation at the time and in the manner provided by the laws of the State of Washington for the collection of taxes for non-charter code cities.

Section 3. This ordinance shall be in force and effect from and after its passage and five (5) days following its publication or posting as provided by law.

APPROVED BY THE CARNATION CITY COUNCIL, at a regular meeting thereof this 1st day of November, 2005.


MAYOR, YVONNE FUNDERBURG

Attested and Authenticated:


CITY CLERK, MARY OTNESS

Approved as to form:


CITY ATTORNEY, ZACH LELL

APPENDIX G

BUDGET ADOPTION ORDINANCE

CITY OF CARNATION ORDINANCE NO. 688

AN ORDINANCE OF THE CITY OF CARNATION, WASHINGTON ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2006.

WHEREAS, public hearings on the preliminary and final 2006 budget were held at the November 1, 2005, and November 15, 2005, regular City Council meetings respectively; and

WHEREAS, following said hearings, the City Council did approve and authorize such adjustments and changes as it deemed necessary and proper, and determined the allowances in each classification, department, and fund.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARNATION, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. The proposed budget for the City of Carnation in the form and content as attached to the original copy of this ordinance, is by this reference adopted and approved as the annual budget for the year 2006, as if fully set forth.

Section 2. The totals of estimated revenues and expenditures for each separate fund, including beginning cash balances and undesignated ending fund balances, and the aggregate totals for all such funds combined are adopted as follows:

| <u>FUND</u> | <u>REVENUES</u> | <u>EXPENDITURES</u> |
|---|---------------------|---------------------|
| General Fund 001 | \$1,128,941 | \$1,128,941 |
| Street Fund 101 | 153,810 | 153,810 |
| UDAG Fund 103 | 96,913 | 96,913 |
| Contingency Fund 105 | 90,106 | 90,106 |
| Cemetery Fund 106 | 13,291 | 13,291 |
| Equipment Replacement Fund 107 | 39,361 | 39,361 |
| Parks Development Fund 108 | 287,970 | 287,970 |
| LTGO Bond Redemption Fund 201 | 54,675 | 54,675 |
| Capital Improvement Fund 301 | 139,831 | 139,831 |
| Waterworks Fund 401 | 527,121 | 527,121 |
| Water Capital Replacement Fund 402 | 491,323 | 491,323 |
| Solid Waste Fund 403 | 139,468 | 139,468 |
| Water Revenue Bond Redemption Fund 404 | 140,424 | 140,424 |
| Water Revenue Bond Reserve Fund 405 | 115,055 | 115,055 |
| Landfill Financial Assurance Account 406 | 193,601 | 193,601 |
| Sewer Capital Cumulative Reserve Fund 407 | 8,188,897 | 8,188,897 |
| Cemetery Perpetual Care Fund 601 | 43,463 | 43,463 |
| TOTAL ALL FUNDS | \$11,844,250 | \$11,844,250 |

Section 3. The pay ranges for employees of the City as contained in the adopted budget document are hereby adopted as part of the budget for 2006. The position of City Manager shall be exempt from the adopted salary schedule. The salary of the City Manager shall be in an amount as approved by the City

Council pursuant to an employment agreement.

Section 4. A complete copy of the final budget as adopted shall be transmitted to the Division of Municipal Corporations in the Office of the State auditor, and to the Association of Washington Cities.

Section 5. This ordinance shall be in force and take effect on January 1, 2006 and after publication of an approved summary thereof consisting of the title.

PASSED AND ADOPTED AT A SPECIAL MEETING OF THE CITY COUNCIL OF THE CITY OF CARNATION THIS 13th DAY OF DECEMBER, 2005.

CITY OF CARNATION


MAYOR YVONNE FUNDERBURG

ATTEST/AUTHENTICATED:


CITY CLERK, MARY OTNESS

APPROVED AS TO FORM:


CITY ATTORNEY, PHIL OLBRECHTS

FILED WITH THE CITY CLERK: 12/02/2005
READING & PASSAGE: 12/13/2005
PUBLISHED: 12/21/2005
EFFECTIVE DATE: 01/01/2006
ORDINANCE NO. 688

APPENDIX H

LINE ITEM BUDGET

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| GENERAL FUND | | | | | |
| GENERAL FUND RESOURCES | | | | | |
| 001 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 270,728.44 | 272,868.45 | 177,255.00 | 64.00 |
| | TAX REVENUES (31x) | | | | |
| | REAL & PERSONAL PROPERTY TAXES | | | | |
| 001 000 000 311 10 00 00 | Real/Personal Property Taxes | 134,030.81 | 140,000.00 | 145,000.00 | 103.57 |
| | SUBTOTAL PROPERTY TAXES | 134,030.81 | 140,000.00 | 145,000.00 | |
| | LOCAL SALES & CRIMINAL TAXES | | | | |
| 001 000 000 313 10 00 00 | Local Sales & Use Tax | 291,811.31 | 298,000.00 | 295,000.00 | 98.99 |
| 001 000 000 313 71 00 00 | Local Criminal Justice | 37,403.67 | 37,000.00 | 38,000.00 | 102.70 |
| | SUBTOTAL SALES & CRIMINAL TAX | 329,214.98 | 335,000.00 | 333,000.00 | |
| | UTILITY TAXES | | | | |
| 001 000 000 316 41 00 00 | Utility Tax - Electricity | 56,829.48 | 70,000.00 | 70,000.00 | 100.00 |
| 001 000 000 316 43 00 00 | Utility Tax - Natural Gas | 12,513.24 | 17,022.31 | 19,000.00 | 111.62 |
| 001 000 000 316 47 00 00 | Utility Tax - Telephone | 34,252.46 | 31,000.00 | 34,000.00 | 109.68 |
| 001 000 000 316 72 00 00 | Utility Tax - Water | 21,556.83 | 21,500.00 | 22,000.00 | 102.33 |
| 001 000 000 316 75 00 00 | Utility Tax - Solid Waste | 20,409.96 | 21,000.00 | 22,260.00 | 106.00 |
| | SUBTOTAL UTILITY TAX | 145,561.97 | 160,522.31 | 167,260.00 | |
| | GAMBLING TAXES | | | | |
| 001 000 000 317 51 00 00 | Gambling Tax | 7,847.08 | 7,327.59 | 8,000.00 | 109.18 |
| | SUBTOTAL GAMBLING TAX | 7,847.08 | 7,327.59 | 8,000.00 | |
| | SUBTOTAL TAX REVENUES (31x) | 616,654.84 | 642,849.90 | 653,260.00 | |
| | LICENSES AND PERMITS (32x) | | | | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| BUSINESS LICENSES & PERMITS | | | | | |
| 001 000 000 321 60 01 00 | Commercial - NEW | 3,600.00 | 1,845.00 | 1,750.00 | 94.85 |
| 001 000 000 321 60 02 00 | Commercial - Renewal | 6,937.50 | 9,300.00 | 9,000.00 | 96.77 |
| 001 000 000 321 60 03 00 | Home Based - NEW | 200.00 | 150.00 | 200.00 | 133.33 |
| 001 000 000 321 60 04 00 | Home Based - Renewal | 1,100.00 | 1,150.00 | 1,100.00 | 95.65 |
| 001 000 000 321 60 05 00 | Temporary 3 Day | 240.00 | 200.00 | 200.00 | 100.00 |
| 001 000 000 321 80 00 00 | Penalties - Commercial & Home | 100.00 | 100.00 | 100.00 | 100.00 |
| 001 000 000 321 91 00 00 | Franchise Fees | 15,296.39 | .00 | .00 | .00 |
| 001 000 000 321 91 45 00 | Franchise Fees - Waste Mgmt/S | .00 | .00 | 72,000.00 | .00 |
| 001 000 000 321 91 46 00 | Franchise Fees - Comcast/Cabl | .00 | 17,500.00 | 17,500.00 | 100.00 |
| | SUBTOTAL BUSINESS LICENSES | 27,473.89 | 30,245.00 | 101,850.00 | |
| NON-BUSINESS LICENSE & PERMITS | | | | | |
| 001 000 000 322 10 01 00 | Building Permits | 15,467.45 | 10,000.00 | 60,500.00 | 605.00 |
| 001 000 000 322 10 02 00 | Plumbing Permits | 658.25 | 300.00 | 500.00 | 166.67 |
| 001 000 000 322 10 03 00 | Mechanical Permits | 906.80 | 500.00 | 750.00 | 150.00 |
| 001 000 000 322 10 04 00 | Fence Permits | 383.45 | 100.00 | 100.00 | 100.00 |
| 001 000 000 322 10 05 00 | Demolition Permits | 150.00 | 198.50 | 200.00 | 100.76 |
| 001 000 000 322 12 00 00 | Sign Permits | 200.00 | 200.00 | 300.00 | 150.00 |
| 001 000 000 322 14 00 00 | Clear/Fill/Grade Permits | 930.00 | 2,580.00 | 2,000.00 | 77.52 |
| 001 000 000 322 15 01 00 | Conditional Use Permits | .00 | 1,900.00 | 1,000.00 | 52.63 |
| 001 000 000 322 15 02 00 | Special Use Permit | .00 | 1,468.00 | 500.00 | 34.06 |
| 001 000 000 322 15 04 00 | Shoreline Permit | .00 | 1,000.00 | .00 | .00 |
| 001 000 000 322 16 00 00 | Alarm System Registration Fee | 10.00 | 10.00 | .00 | .00 |
| 001 000 000 322 22 00 00 | ROW Const Prmt (BAD BARS) | 500.00 | .00 | .00 | .00 |
| 001 000 000 322 30 00 00 | Animal Licenses | 25.00 | 30.00 | 40.00 | 133.33 |
| 001 000 000 322 40 00 00 | Street Use Permit | .00 | .00 | 100.00 | .00 |
| 001 000 000 322 40 02 00 | ROW Construction Permits | 2,210.00 | 750.00 | 1,500.00 | 200.00 |
| 001 000 000 322 80 00 00 | Bld Permit Investigation Fee | 532.80 | .00 | .00 | .00 |
| | SUBTOTAL NON-BUSINESS PERMITS | 21,973.75 | 19,036.50 | 67,490.00 | |
| INTERFUND LICENSES & PERMITS | | | | | |
| 001 000 000 329 10 00 00 | Interfund Building Permit | 38.75 | .00 | .00 | .00 |
| 001 000 000 329 15 00 00 | Interfund Planning Permit | 1,451.75 | 2,000.00 | .00 | .00 |
| | SUBTOTAL LICENSE/PERMITS (32x) | 50,938.14 | 51,281.50 | 169,340.00 | 330.22 |
| INTERGOVERNMENTL REVENUE (33x) | | | | | |
| STATE GRANTS | | | | | |
| 001 000 000 334 04 21 00 | CTED - GMA Update Grant 2004 | 4,250.00 | 750.00 | .00 | .00 |
| 001 000 000 334 04 22 00 | CTED Grant - Design Standards | .00 | 10,000.00 | .00 | .00 |
| | SUBTOTAL STATE GRANTS | 4,250.00 | 10,750.00 | .00 | .00 |
| STATE ENTITLEMENTS/IN-LIEU TAX | | | | | |
| 001 000 000 336 06 21 00 | Crim Just: Crime Vic/Pop. | 1,000.00 | 1,000.00 | 1,000.00 | 100.00 |
| 001 000 000 336 06 25 00 | Criminal Justice - CTED#4 | 2,092.35 | 2,500.00 | 2,300.00 | 92.00 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 001 000 000 336 06 26 00 | Criminal Justice Spcl Program | 1,379.22 | 1,450.00 | 1,360.00 | 93.79 |
| 001 000 000 336 06 51 00 | DUI-Cities | 322.12 | 350.00 | 350.00 | 100.00 |
| 001 000 000 336 06 94 00 | Liquor Excise Tax | 7,374.43 | 8,000.00 | 8,000.00 | 100.00 |
| 001 000 000 336 06 95 00 | Liquor Board Profits | 13,808.23 | 12,000.00 | 13,000.00 | 108.33 |
| | SUBTOTAL STATE ENTTLMNTS/TAXES | 25,976.35 | 25,300.00 | 26,010.00 | |
| | INTERLOCAL GRANTS | | | | |
| 001 000 000 337 07 01 00 | KCD - Wetlands Inventory Gran | .00 | .00 | 6,586.00 | .00 |
| | SUBTOTAL INTERLOCAL GRANTS | .00 | .00 | 6,586.00 | .00 |
| | SUBTOTAL INTERGOV REV. (33x) | 30,226.35 | 36,050.00 | 32,596.00 | 90.42 |
| | CHARGES FOR GOODS/SVCS (34x) | | | | |
| | GENERAL GOVERNMENT | | | | |
| 001 000 000 341 50 00 00 | Sales of Maps/Publications | 10.00 | 50.00 | 10.00 | 20.00 |
| 001 000 000 341 69 01 00 | Photo Copy Services | 94.15 | 10.00 | 25.00 | 250.00 |
| | SUBTOTAL GEN. GOV. SERVICES | 104.15 | 60.00 | 35.00 | 58.33 |
| | SECURITY OF PERSONS & PROPERTY | | | | |
| | UTILITIES & ENVIRONMENT | | | | |
| 001 000 000 343 20 00 00 | Engineering Fees & Charges | .00 | 1,000.00 | 1,000.00 | 100.00 |
| 001 000 000 343 20 01 00 | Drainage Plan Review | 5,190.00 | 3,580.00 | 2,000.00 | 55.87 |
| 001 000 000 343 40 01 00 | Utility Surcharge | 3,000.00 | 4,500.00 | .00 | .00 |
| 001 000 000 343 90 00 00 | Abatement Proceeds | 1,812.00 | .00 | .00 | .00 |
| 001 000 000 343 90 01 00 | 2003 Fire Abatement Proceeds | 1,183.45 | .00 | .00 | .00 |
| | SUBTOTAL ENG/UTILITY SERVICES | 11,185.45 | 9,080.00 | 3,000.00 | 33.04 |
| | ECONOMIC ENVIRONMENT | | | | |
| 001 000 000 345 81 00 00 | Zoning/Subdivision Fees | .00 | 1,100.00 | .00 | .00 |
| 001 000 000 345 81 02 01 | Lot Line Adjustment | .00 | 350.00 | 500.00 | 142.86 |
| 001 000 000 345 81 02 02 | Pre-Application Meeting | .00 | .00 | 10,000.00 | .00 |
| 001 000 000 345 81 03 00 | Plat/Subdivision Fees | .00 | 1,600.00 | 200.00 | 12.50 |
| 001 000 000 345 81 05 00 | Site Plan Review | 1,750.00 | 2,500.00 | 7,500.00 | 300.00 |
| 001 000 000 345 83 00 00 | Plan Check Fees - Bldg Permit | 8,401.48 | 6,000.00 | 36,300.00 | 605.00 |
| 001 000 000 345 83 01 00 | Design Review - Minor | .00 | .00 | 50.00 | .00 |
| 001 000 000 345 83 02 00 | Design Review - Major | .00 | .00 | 400.00 | .00 |
| 001 000 000 345 86 00 00 | SEPA/Environmental Review Fee | 800.00 | 1,600.00 | 12,500.00 | 781.25 |
| | SUBTOTAL DEVELOPMENT SERVICES | 10,951.48 | 13,150.00 | 67,450.00 | 512.93 |
| | SUBTOTAL SERVICE CHARGES (34x) | 22,241.08 | 22,290.00 | 70,485.00 | 347.62 |
| | FINES & FORFEITS (35x) | | | | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 001 000 000 357 30 00 00 | District Court Fees | 4,166.83 | 3,000.00 | .00 | .00 |
| | SUBTOTAL FINES/FORFEITS (35x) | 4,166.83 | 3,000.00 | .00 | .00 |
| | MISCELLANEOUS REVENUES (36x) | | | | |
| | INTEREST & OTHER EARNINGS | | | | |
| 001 000 000 361 11 00 00 | Investment Interest | 3,863.42 | 10,000.00 | 7,000.00 | 70.00 |
| 001 000 000 361 40 00 00 | Interest/sales tax | 409.92 | 700.00 | 500.00 | 71.43 |
| | SUBTOTAL INTEREST & OTHER | 4,273.34 | 10,700.00 | 7,500.00 | |
| | RENTS, LEASES & CONCESSIONS | | | | |
| 001 000 000 362 50 01 00 | Tribe Lease Income | 600.00 | 600.00 | 600.00 | 100.00 |
| 001 000 000 362 50 02 00 | Clearwire Lease Income | .00 | .00 | 7,200.00 | .00 |
| 001 000 000 363 00 00 00 | Insurance Recoveries | .00 | 6,068.00 | .00 | .00 |
| | SUBTOTAL RENTS & CONCESSIONS | 600.00 | 6,668.00 | 7,800.00 | 116.98 |
| | PRIVATE DONATION/CONTRIBUTIONS | | | | |
| 001 000 000 367 11 00 00 | Private Donations/Gifts | 5.00 | .00 | .00 | .00 |
| 001 000 000 369 90 00 00 | Misc: Corrections & Reimburse | 903.14 | 786.98 | .00 | .00 |
| 001 000 000 369 90 02 00 | Loutsis Park Tree Thinning | .00 | 2,325.96 | .00 | .00 |
| | SUBTOTAL DONATIONS & MISC | 908.14 | 3,112.94 | .00 | .00 |
| | SUBTOTAL MISC REVENUE (36x) | 5,781.48 | 20,480.94 | 15,300.00 | 74.70 |
| | NONREVENUES (38x) | | | | |
| 001 000 000 381 20 79 15 | IFL 108 thru UDAG103-Principa | 25,000.00 | .00 | .00 | .00 |
| 001 000 000 381 20 82 15 | IFL 108 thru UDAG 103-Interes | 1,500.00 | .00 | .00 | .00 |
| 001 000 000 386 00 02 00 | TRUST: Leasehold Excise Tax | .00 | .00 | 1,005.00 | .00 |
| 001 000 000 386 00 03 00 | Trust: Bldg Code Fee/Surcharg | 225.00 | 126.00 | 150.00 | 119.05 |
| | SUBTOTAL NON-REVENUES (38x) | 26,725.00 | 126.00 | 1,155.00 | 916.66 |
| | OTHER FINANCING SOURCES (39x) | | | | |
| | TRANSFERS-IN | | | | |
| 001 000 000 397 19 99 10 | Transfer-In: Street 101 | 12,582.48 | 12,000.00 | .00 | .00 |
| 001 000 000 397 19 99 11 | Transfer-In: Cemetery 106 | 1,089.67 | 900.00 | .00 | .00 |
| 001 000 000 397 19 99 12 | Transfer-In: Water 401 | 55,492.47 | 30,000.00 | .00 | .00 |
| 001 000 000 397 19 99 13 | Transfer-In: Solid Waste 403 | 42,366.71 | 36,000.00 | 6,000.00 | 16.67 |
| 001 000 000 397 19 99 14 | Transfer-In: Landfill 406 | 4,322.02 | 4,200.00 | .00 | .00 |
| | SUBTOTAL TRANSFERS-IN | 115,853.35 | 83,100.00 | 6,000.00 | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|--------------|--------------------------|--------------|-------------------|
| | SUBTOTAL OTHER FIN SRCS (39x) | 115,853.35 | 83,100.00 | 6,000.00 | 7.22 |
| | MISC. & GRANT FUNDED PROJECTS | | | | |
| | FOURTH OF JULY CELEBRATION | | | | |
| 001 000 404 367 11 01 00 | Fireworks Contributions | 4,400.00 | 4,000.00 | 4,000.00 | 100.00 |
| | SUBTOTAL FOURTH OF JULY REV | 4,400.00 | 4,000.00 | 4,000.00 | 100.00 |
| | FARMERS MARKET REVENUES | | | | |
| 001 000 405 322 90 01 00 | Farmers Market Vendor Reg Fee | 897.36 | .00 | .00 | .00 |
| 001 000 405 322 90 01 01 | Farmers Market Booth Fees | 4,104.59 | .00 | .00 | .00 |
| 001 000 405 367 10 00 00 | Farmers Market Donation/Grant | 8,600.00 | .00 | .00 | .00 |
| | TOTAL FARMERS MARKET REVENUES | 13,601.95 | .00 | .00 | |
| | SUBTOTAL MISC & GRANT PROJECTS | 18,001.95 | 4,000.00 | 4,000.00 | 100.00 |
| | TOTAL REVENUES | 890,589.00 | 863,178.00 | 951,686.00 | 110.25 |
| | TOTAL GENERAL FUND | 1,161,317.46 | 1,136,046.66 | 1,128,941.00 | 99.37 |

GENERAL FUND USES

| | | | | | |
|--------------------------|------------------------------|-----------|-----------|-----------|--------|
| | GENERAL GOVERNMENT (51x) | | | | |
| | LEGISLATIVE (511) | | | | |
| 001 000 000 511 10 31 00 | Office/Operating Supplies | 945.14 | 683.87 | 500.00 | 73.11 |
| 001 000 000 511 10 42 01 | Communications/Postage | 439.98 | 265.00 | 250.00 | 94.34 |
| 001 000 000 511 20 31 00 | Office/Operating Supplies | .00 | 50.00 | 75.00 | 150.00 |
| 001 000 000 511 20 41 03 | Prof Svc-Lobbyists | 6,000.00 | 22,500.00 | 30,000.00 | 133.33 |
| 001 000 000 511 30 41 00 | Publication of Legal Notices | 1,229.91 | 1,200.00 | 1,250.00 | 104.17 |
| 001 000 000 511 40 43 00 | Travel | 1,493.78 | .00 | .00 | .00 |
| 001 000 000 511 40 43 01 | Mileage/Parking | .00 | 296.05 | 500.00 | 168.89 |
| 001 000 000 511 40 43 02 | Meals | 92.27 | 742.02 | 750.00 | 101.08 |
| 001 000 000 511 40 43 03 | Lodging | .00 | 777.82 | 500.00 | 64.28 |
| 001 000 000 511 40 49 00 | Training/Tuition | 610.00 | 1,357.00 | 500.00 | 36.85 |
| 001 000 000 511 60 10 00 | Salaries & Wages | 14,750.00 | 14,800.00 | 15,000.00 | 101.35 |
| 001 000 000 511 60 20 00 | Payroll Taxes & Benefits | 1,128.43 | 1,132.26 | 1,147.56 | 101.35 |
| 001 000 000 511 60 49 00 | Miscellaneous - Legislative | 25.00 | .00 | .00 | .00 |
| 001 000 000 511 60 49 01 | Council Contingency | .00 | .00 | 1.00 | .00 |
| 001 000 000 511 70 51 00 | Election Expenses | 633.72 | 1,939.66 | 1,800.00 | 92.80 |
| | SUBTOTAL LEGISLATIVE (511) | 27,348.23 | 45,743.68 | 52,273.56 | |
| | JUDICIAL (512) | | | | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 001 000 000 512 40 51 00 | District Court Costs | 2,238.63 | .00 | .00 | .00 |
| | SUBTOTAL JUDICIAL (512) | 2,238.63 | .00 | .00 | .00 |
| | EXECUTIVE (513) | | | | |
| 001 000 000 513 10 10 00 | Salaries & Wages | 25,200.00 | 22,491.00 | 29,587.50 | 131.55 |
| 001 000 000 513 10 20 00 | Payroll Taxes & Benefits | 6,747.76 | 6,462.07 | 9,392.20 | 145.34 |
| 001 000 000 513 10 31 00 | Office/Operating Supplies | 217.79 | 439.34 | 450.00 | 102.43 |
| 001 000 000 513 10 41 00 | Professional Services - Exec. | .00 | .00 | 150.00 | .00 |
| 001 000 000 513 10 43 01 | Mileage/Parking | 359.98 | 800.00 | 800.00 | 100.00 |
| 001 000 000 513 10 43 02 | Meals | 144.22 | 400.77 | 300.00 | 74.86 |
| 001 000 000 513 10 43 03 | Lodging | 215.92 | 858.57 | 900.00 | 104.83 |
| 001 000 000 513 10 49 00 | Dues/Fees | .00 | 97.00 | 100.00 | 103.09 |
| 001 000 000 513 40 43 00 | Travel | 899.30 | .00 | .00 | .00 |
| 001 000 000 513 40 49 00 | Training/Tuition | 320.00 | 930.00 | 750.00 | 80.65 |
| | SUBTOTAL EXECUTIVE (513) | 34,104.97 | 32,478.75 | 42,429.70 | 130.64 |
| | FINANCE & RECORDS SVCS (514) | | | | |
| | FINANCIAL ADMIN (514.10) | | | | |
| 001 000 000 514 10 10 00 | Salaries & Wages | 10,749.09 | .00 | .00 | .00 |
| 001 000 000 514 10 20 00 | Payroll Taxes & Benefits | 4,028.94 | .00 | .00 | .00 |
| 001 000 000 514 10 41 00 | Bank Fees | 4,195.75 | 150.00 | 300.00 | 200.00 |
| 001 000 000 514 10 41 01 | ASP Annual Maintenance | .00 | 1,520.00 | 1,550.00 | 101.97 |
| | FINANCIAL SERVICES (514.20) | | | | |
| 001 000 000 514 20 10 00 | Salaries & Wages | 3,367.53 | 33,573.70 | 32,245.55 | 96.04 |
| 001 000 000 514 20 20 00 | Payroll Taxes & Benefits | 1,418.47 | 14,222.10 | 15,182.89 | 106.76 |
| 001 000 000 514 20 31 00 | Office/Operating Supplies | 643.24 | 682.30 | 750.00 | 109.92 |
| 001 000 000 514 20 35 00 | Small Tools & Equipment | 29.98 | 190.00 | 250.00 | 131.58 |
| 001 000 000 514 20 41 00 | Prof Svc-Financial Service | 1,700.41 | 4,571.30 | 1,500.00 | 32.81 |
| 001 000 000 514 20 49 00 | Dues | 56.32 | 130.00 | 125.00 | 96.15 |
| | BUDGET-ACCNTNG-AUDIT (514.23) | | | | |
| 001 000 000 514 23 51 00 | State Audit | 23,232.34 | 3,735.09 | 18,000.00 | 481.92 |
| | RECORDS SERVICES (514.30) | | | | |
| 001 000 000 514 30 10 00 | Salaries & Wages | 22,248.99 | 23,338.74 | 27,870.44 | 119.42 |
| 001 000 000 514 30 20 00 | Payroll Taxes & Benefits | 8,150.91 | 10,429.38 | 12,763.89 | 122.38 |
| 001 000 000 514 30 31 00 | Office/Operating Supplies | 632.38 | 300.00 | 500.00 | 166.67 |
| | TRAINING - FINANCE & RECORDS | | | | |
| 001 000 000 514 40 43 00 | Travel - Finance & Records Sv | 590.18 | .00 | .00 | .00 |
| 001 000 000 514 40 43 01 | Mileage/Parking | .00 | 83.33 | 100.00 | 120.00 |
| 001 000 000 514 40 43 02 | Meals | .00 | .00 | 50.00 | .00 |
| 001 000 000 514 40 43 03 | Lodging | .00 | .00 | 300.00 | .00 |
| 001 000 000 514 40 49 00 | Training/Tuition | 215.00 | 380.00 | 750.00 | 197.37 |
| | SUBTOTAL FINANCE&RECORDS (514) | 81,259.53 | 93,305.94 | 112,237.77 | 120.29 |
| | LEGAL (515) | | | | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 001 000 000 515 10 41 02 | Legal Fees - City Attorney | 28,196.71 | 25,000.00 | 30,000.00 | 120.00 |
| 001 000 000 515 21 41 02 | Legal Fees - Prosecutor | 14,440.07 | 15,000.00 | 15,000.00 | 100.00 |
| 001 000 000 515 21 41 03 | Legal Fees - DV Advocate | .00 | 7,000.00 | 5,000.00 | 71.43 |
| 001 000 000 515 21 41 04 | Legal Fees - Public Defender | 629.97 | 3,250.00 | 3,250.00 | 100.00 |
| | SUBTOTAL LEGAL (515) | 43,266.75 | 50,250.00 | 53,250.00 | 105.97 |
| | CENTRAL SERVICES (518) | | | | |
| 001 000 000 518 10 31 00 | Office/Operating Supplies | 6,906.54 | 6,000.00 | 6,000.00 | 100.00 |
| 001 000 000 518 10 35 00 | Small Tools & Equipment | 517.28 | 450.00 | 500.00 | 111.11 |
| 001 000 000 518 10 41 04 | Computer Network Support | 5,022.86 | 5,000.00 | 6,000.00 | 120.00 |
| 001 000 000 518 10 42 01 | Communications: Postage | 4,174.07 | 3,000.00 | 4,500.00 | 150.00 |
| 001 000 000 518 10 42 02 | Communications: Telephone | 1,552.22 | 1,600.00 | 2,000.00 | 125.00 |
| 001 000 000 518 10 42 03 | Communications: Cellular | 1,382.38 | 1,200.00 | 1,350.00 | 112.50 |
| 001 000 000 518 10 42 04 | Communications: I-NET,WAN,Web | 1,324.59 | 2,000.00 | 2,000.00 | 100.00 |
| 001 000 000 518 10 44 01 | Printing & Advertising | 100.56 | 400.00 | 500.00 | 125.00 |
| 001 000 000 518 10 45 00 | Rentals | 68.00 | 250.00 | 150.00 | 60.00 |
| 001 000 000 518 10 45 01 | Equipment Lease | .00 | 1,400.00 | 1,720.80 | 122.91 |
| 001 000 000 518 10 46 00 | Liability Insurance | 41,281.00 | 37,890.00 | 15,190.00 | 40.09 |
| 001 000 000 518 10 47 01 | Utilities: Water | 913.53 | 750.00 | 750.00 | 100.00 |
| 001 000 000 518 10 47 02 | Utilities: Electric | 1,964.11 | 3,200.00 | 3,500.00 | 109.38 |
| 001 000 000 518 10 47 03 | Utilities: Natural Gas | 416.70 | 800.00 | 900.00 | 112.50 |
| 001 000 000 518 10 48 00 | Repairs & Maintenance | 1,562.73 | 2,600.00 | 2,000.00 | 76.92 |
| 001 000 000 518 10 48 01 | Fire Clean Up | 550.00 | .00 | .00 | .00 |
| 001 000 000 518 10 49 00 | Miscellaneous | 301.73 | 400.00 | 200.00 | 50.00 |
| 001 000 000 518 10 53 00 | Excise Tax: Rental Income | 62.78 | 57.78 | .00 | .00 |
| 001 000 000 518 10 53 01 | Property Tax | .00 | 49.07 | 50.00 | 101.90 |
| 001 000 000 518 10 64 01 | Furniture & Fixtures | 909.86 | .00 | 750.00 | .00 |
| 001 000 000 518 10 64 02 | Computer Hardware & Software | 393.38 | 750.00 | 750.00 | 100.00 |
| 001 000 000 518 20 48 00 | Property Mgmt - R&M | 437.00 | .00 | .00 | .00 |
| 001 000 000 518 30 10 00 | Salaries & Wages | 2,596.54 | 2,767.50 | 2,808.00 | 101.46 |
| 001 000 000 518 30 20 00 | Payroll Taxes & Benefits | 407.11 | 505.27 | 561.60 | 111.15 |
| 001 000 000 518 30 31 00 | Supplies-Janitorial | 204.66 | 250.00 | 200.00 | 80.00 |
| | SUBTOTAL CENTRAL SVCS (518) | 73,049.63 | 71,319.62 | 52,380.40 | |
| | OTHER GENERAL GOVERNMENT (519) | | | | |
| 001 000 000 519 90 49 00 | Miscellaneous Dues & Fees | 3,206.21 | 2,750.00 | 3,000.00 | 109.09 |
| 001 000 000 519 90 49 01 | Refund Business License Fees | 50.00 | .00 | .00 | .00 |
| | SUBTOTAL OTHER GEN GOV (519) | 3,256.21 | 2,750.00 | 3,000.00 | 109.09 |
| | TOTAL GENERAL GOVERNMENT (51x) | 264,523.95 | 295,847.99 | 315,571.43 | 106.67 |
| | PUBLIC SAFETY (52x) | | | | |
| | LAW ENFORCEMENT (521) | | | | |
| | LAW ENFORCEMENT ADMIN (521.10) | | | | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|---------------------------------|-------------|--------------------------|-------------|-------------------|
| 001 000 000 521 10 51 01 | Management Service | 2,248.00 | .00 | .00 | .00 |
| 001 000 000 521 10 51 02 | Contracted Police Services | 412,673.75 | 373,044.00 | 389,235.00 | 104.34 |
| | POLICE OPERATIONS (521.20) | | | | |
| 001 000 000 521 20 31 00 | Office/Operating Supplies | 106.27 | 38.76 | 100.00 | 258.00 |
| 001 000 000 521 20 35 00 | Small Tools & Equipment | 170.80 | 196.32 | 150.00 | 76.41 |
| 001 000 000 521 20 35 01 | Police Uniforms | 8,215.99 | .00 | .00 | .00 |
| 001 000 000 521 20 42 01 | Communications: Postage | 148.53 | .00 | 100.00 | .00 |
| 001 000 000 521 20 42 02 | Communications: Telephone | 2,040.01 | 1,000.00 | 1,500.00 | 150.00 |
| 001 000 000 521 20 42 03 | Communications: Cellular | 679.74 | .00 | .00 | .00 |
| 001 000 000 521 20 42 04 | Communications: I-NET,WAN,Web | .00 | 1,500.00 | 2,400.00 | 160.00 |
| 001 000 000 521 20 49 00 | Miscellaneous | 209.44 | .00 | 50.00 | .00 |
| 001 000 000 521 20 64 01 | Police Vehicle Acquisition | .00 | 1,020.84 | .00 | .00 |
| 001 000 000 521 20 64 02 | Police Computer Acquisition | .00 | 1,565.30 | .00 | .00 |
| 001 000 000 521 20 64 03 | Police Radio Equipment Acqstn | 487.80 | .00 | .00 | .00 |
| | SPECIAL UNITS (521.23) | | | | |
| 001 000 000 521 23 30 00 | Bike Patrol | .00 | .00 | 100.00 | .00 |
| 001 000 000 521 30 31 01 | Schoolchildren Involvement | .00 | 1,362.15 | 1,500.00 | 110.12 |
| | LAW ENFRMNT-TRAINING (521.40) | | | | |
| 001 000 000 521 40 43 00 | Travel | 6.00 | .00 | .00 | .00 |
| 001 000 000 521 40 49 00 | Training/Tuition | 255.00 | .00 | .00 | .00 |
| | LAW ENF. - FACILITIES (521.50) | | | | |
| 001 000 000 521 50 10 00 | Salaries & Wages | 865.47 | .00 | .00 | .00 |
| 001 000 000 521 50 20 00 | Payroll Taxes & Benefits | 135.57 | .00 | .00 | .00 |
| 001 000 000 521 50 31 00 | Supplies-Janitorial | 6.04 | .00 | .00 | .00 |
| 001 000 000 521 50 47 01 | Utilities: Water | 387.06 | .00 | .00 | .00 |
| 001 000 000 521 50 47 02 | Utilities: Electric | 1,624.88 | .00 | .00 | .00 |
| 001 000 000 521 50 47 03 | Utilities: Natural Gas | 416.67 | .00 | .00 | .00 |
| 001 000 000 521 50 48 00 | Repairs & Maintenance | 1,419.99 | 50.00 | 100.00 | 200.00 |
| 001 000 000 521 50 48 01 | R&M | 1,404.23 | .00 | .00 | .00 |
| 001 000 000 521 90 48 00 | Vehicle Maintenance | .00 | 1,000.00 | 2,000.00 | 200.00 |
| | SUBTOTAL LAW ENFORCEMENT (521) | 433,501.24 | 380,777.37 | 397,235.00 | 104.32 |
| | FIRE CONTROL (522) | | | | |
| 001 000 000 522 30 51 01 | Fire Investigation - King Co. | 679.00 | 3,917.00 | 3,917.00 | 100.00 |
| 001 000 000 522 60 51 00 | Fire Inspections - ESF&R | 3,600.00 | 3,600.00 | 3,600.00 | 100.00 |
| | SUBTOTAL FIRE CONTROL (522) | 4,279.00 | 7,517.00 | 7,517.00 | 100.00 |
| | DETENTION / CORRECTION (523) | | | | |
| 001 000 000 523 60 51 00 | Jail Services | 10,817.87 | 7,000.00 | 7,000.00 | 100.00 |
| 001 000 000 523 90 51 01 | Prisoner Transports | .00 | 520.00 | .00 | .00 |
| | SUBTOTAL DETENT/CORRECTN (523) | 10,817.87 | 7,520.00 | 7,000.00 | 93.09 |
| | EMERGENCY PREPAREDNESS (525.6) | | | | |
| 001 000 000 525 60 31 00 | Red Cross Shelter - Supplies | 116.53 | 472.10 | .00 | .00 |
| 001 000 000 525 60 49 00 | Emergency Preparedness | .00 | 3,000.00 | 3,000.00 | 100.00 |
| | SUBTOTAL EMERGENCY PREPAREDNESS | 116.53 | 3,472.10 | 3,000.00 | 86.40 |
| | TOTAL PUBLIC SAFETY (52x) | 448,714.64 | 399,286.47 | 414,752.00 | 103.87 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| PHYSICAL ENVIRONMENT (53x) | | | | | |
| NATURAL RESOURCES (531) | | | | | |
| 001 000 000 531 70 51 00 | Pollution Control | 721.00 | 720.00 | 747.00 | 103.75 |
| | SUBTOTAL NATRL RESOURCES (531) | 721.00 | 720.00 | 747.00 | |
| FACILITY ENGINEERING (532) | | | | | |
| 001 000 000 532 20 41 01 | Professional Services | 4,073.70 | 4,000.00 | 10,000.00 | 250.00 |
| 001 000 000 532 30 31 00 | Supplies - Studies & Surveys | .00 | .00 | 150.00 | .00 |
| | SUBTOTAL FACLTY ENGNRING (532) | 4,073.70 | 4,000.00 | 10,150.00 | 253.75 |
| | TOTAL PHYSICAL ENVIRNMNT (53x) | 4,794.70 | 4,720.00 | 10,897.00 | 230.87 |
| MENTAL & PHYSICAL HEALTH (56x) | | | | | |
| 001 000 000 566 20 51 00 | Alcohol Rehabilitation: KC | 407.72 | 500.00 | 500.00 | 100.00 |
| | TOTAL MENTAL/PHYS HEALTH (56x) | 407.72 | 500.00 | 500.00 | 100.00 |
| CULTURE AND RECREATION (57x) | | | | | |
| 001 000 000 571 90 51 00 | Historic Preservation Srvcs | .00 | .00 | 1,500.00 | .00 |
| COMMUNITY EVENTS (573) | | | | | |
| 001 000 000 573 90 41 01 | Community Festivals | 330.39 | 700.00 | 500.00 | 71.43 |
| CULTURAL/REC. FACILITIES (575) | | | | | |
| 001 000 000 575 50 49 01 | Senior Programs | 1,500.00 | 1,500.00 | 1,500.00 | 100.00 |
| | SUBTOTAL REC. EVENTS & FAC. | 1,830.39 | 2,200.00 | 3,500.00 | 159.09 |
| PARK FACILITIES (576) | | | | | |
| 001 000 000 576 10 10 00 | Salaries & Wages | 7,168.79 | 10,420.00 | 11,279.53 | 108.25 |
| 001 000 000 576 10 20 00 | Payroll Taxes & Benefits | 2,641.73 | 3,800.36 | 4,201.24 | 110.55 |
| 001 000 000 576 10 20 01 | Union Boot/Clothing Allowance | 15.00 | 20.00 | 40.00 | 200.00 |
| 001 000 000 576 10 43 00 | Travel/Mileage | 25.85 | .00 | .00 | .00 |
| 001 000 000 576 10 53 01 | Property Tax | .00 | 46.76 | 50.00 | 106.93 |
| 001 000 000 576 66 41 00 | Prof Svc-Sanican | 1,858.49 | 2,353.58 | 2,300.00 | 97.72 |
| 001 000 000 576 80 31 00 | Operating Supplies | 994.88 | 400.00 | 500.00 | 125.00 |
| 001 000 000 576 80 32 00 | Fuel | 1,024.10 | 750.00 | 500.00 | 66.67 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 001 000 000 576 80 35 00 | Small Tools & Equipment | 47.65 | 300.00 | 200.00 | 66.67 |
| 001 000 000 576 80 41 00 | Professional Services | 500.00 | .00 | .00 | .00 |
| 001 000 000 576 80 47 01 | Utilities: Water | 569.84 | 200.00 | 200.00 | 100.00 |
| 001 000 000 576 80 47 02 | Utilites: Electric | 580.95 | 1,382.76 | 1,300.00 | 94.01 |
| 001 000 000 576 80 48 00 | Repairs/Maintenance-Facilitie | 1,925.07 | 2,300.00 | 2,000.00 | 86.96 |
| 001 000 000 576 80 48 01 | Repairs/Maintenance-Equipment | 281.26 | 1,550.00 | 800.00 | 51.61 |
| 001 000 000 576 80 48 02 | LoutsisPrk Maint/Tree Thinnin | .00 | 1,336.03 | .00 | .00 |
| 001 000 000 576 80 49 00 | Miscellaneous | .00 | .00 | 300.00 | .00 |
| | SUBTOTAL PARK FACILITIES (576) | 17,633.61 | 24,859.49 | 23,670.77 | 95.22 |
| | TOTAL CULTURE & RECREATN (57x) | 19,464.00 | 27,059.49 | 27,170.77 | 100.41 |
| | NON-EXPENDITURES (58x) | | | | |
| 001 000 000 586 19 52 01 | Bldg Permit Surchrg Remittanc | 270.00 | 202.50 | 250.00 | 123.46 |
| 001 000 000 586 19 52 02 | Leasehold Excise Tax Remittan | .00 | .00 | 1,005.00 | .00 |
| 001 000 000 588 80 49 00 | Prior Year(s) Corrections | .00 | 120.58 | .00 | .00 |
| | TOTAL NON-EXPENDITURES (58x) | 270.00 | 323.08 | 1,255.00 | 388.45 |
| | DEBT SERVICE & OTHR USES (59x) | | | | |
| | TRANSFERS - OUT (597) | | | | |
| 001 000 000 597 18 94 01 | Transfer-Out: Equipment 107 | 10,000.00 | 9,600.00 | 9,600.00 | 100.00 |
| 001 000 000 597 19 94 17 | Transfer-Out: Capital Imp 30 | .00 | 6,600.00 | 6,600.00 | 100.00 |
| 001 000 000 597 89 99 02 | Transfer-Out: LTGO Bond 201 | 50,000.00 | 48,840.00 | 48,006.00 | 98.29 |
| | TOTAL TRANSFERS-OUT (597) | 60,000.00 | 65,040.00 | 64,206.00 | 98.71 |
| | TOTAL DEBT SVC & OTHER (59x) | 60,000.00 | 65,040.00 | 64,206.00 | 98.71 |
| | PROJECT SPECIFIC PLAN & INSPCT | | | | |
| 001 000 007 511 30 41 00 | Publication of Legal Notices | 312.65 | 900.00 | 450.00 | 50.00 |
| 001 000 007 524 10 41 00 | Prof Services - Building | .00 | .00 | 31,900.00 | .00 |
| 001 000 007 524 20 31 00 | Inspection Supplies | 433.60 | .00 | .00 | .00 |
| 001 000 007 524 20 51 00 | Building Inspections (ILA) | 3,979.69 | 5,000.00 | 10,000.00 | 200.00 |
| 001 000 007 524 40 49 00 | Misc. Protective Inspection | .00 | 100.00 | 100.00 | 100.00 |
| 001 000 007 558 10 31 00 | Office/Operating Supplies | 118.53 | 650.00 | 300.00 | 46.15 |
| 001 000 007 558 10 31 01 | Reference Materials | .00 | 100.00 | 100.00 | 100.00 |
| 001 000 007 558 10 41 00 | Prof Svcs: Planning Admin | .00 | 6,324.96 | .00 | .00 |
| 001 000 007 558 10 41 02 | Legal - Land Use | .00 | 7,000.00 | 6,000.00 | 85.71 |
| 001 000 007 558 10 41 03 | Prof Svc: Design Guidelines | 2,610.00 | 15,570.00 | .00 | .00 |
| 001 000 007 558 10 42 00 | Communications/Postage | 27.60 | 75.00 | 50.00 | 66.67 |
| 001 000 007 558 40 43 01 | Travel: Mileage | 30.36 | 78.33 | 75.00 | 95.75 |
| 001 000 007 558 40 43 02 | Travel: Meals | 17.67 | 50.00 | 50.00 | 100.00 |
| 001 000 007 558 40 43 03 | Travel: Lodging | .00 | .00 | 200.00 | .00 |
| 001 000 007 558 40 49 00 | Training/Tuition | .00 | 300.00 | 250.00 | 83.33 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|------------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| ZONING REGS & LAND USE ADMIN | | | | | |
| 001 000 007 558 60 10 00 | Salaries & Wages | 9,251.85 | 21,993.11 | 26,536.42 | 120.66 |
| 001 000 007 558 60 20 00 | Payroll Taxes & Benefits | 2,309.21 | 9,360.10 | 11,116.07 | 118.76 |
| 001 000 007 558 60 41 00 | Prof Svc: Land Use Planning | 847.54 | 1,183.88 | .00 | .00 |
| 001 000 007 558 60 41 01 | Prof Svc-Engineering | 28.99 | 1,500.00 | 8,500.00 | 566.67 |
| 001 000 007 558 60 41 02 | Legal Fees - Planning/Land Us | 2,612.50 | 1,000.00 | 1,000.00 | 100.00 |
| 001 000 007 558 60 42 01 | Postage | 4.75 | 26.36 | 75.00 | 284.52 |
| 001 000 007 558 60 91 00 | Interfund Permitting | .00 | 800.00 | .00 | .00 |
| | TOTAL LAND USE & BUILDING | 22,584.94 | 72,011.74 | 96,702.49 | 134.28 |
| COMPREHENSIVE PLANNING | | | | | |
| 001 000 008 511 30 41 00 | Publication of Legal Notices | 138.80 | 775.00 | 400.00 | 51.61 |
| 001 000 008 558 10 31 00 | Operating Supplies | 61.85 | 375.00 | 100.00 | 26.67 |
| 001 000 008 558 10 31 01 | Reference Materials | .00 | 100.00 | 100.00 | 100.00 |
| 001 000 008 558 20 10 00 | Salaries & Wages | 10,246.36 | 22,113.12 | 23,986.16 | 108.47 |
| 001 000 008 558 20 20 00 | Payroll Taxes & Benefits | 2,417.79 | 9,356.30 | 9,576.14 | 102.35 |
| 001 000 008 558 20 31 00 | Printing | 1,065.38 | 500.00 | 600.00 | 120.00 |
| 001 000 008 558 20 41 00 | Professional Services | 7,627.71 | 14,637.25 | .00 | .00 |
| 001 000 008 558 20 41 01 | Engineerng/Mappng-CompPlannin | 19,818.47 | 9,000.00 | 5,000.00 | 55.56 |
| 001 000 008 558 20 41 02 | Legal Fees - Comp. Planning | 1,762.50 | 10,000.00 | 2,000.00 | 20.00 |
| 001 000 008 558 20 41 03 | Prof Svcs: Wetlands Inventory | .00 | .00 | 6,586.00 | .00 |
| 001 000 008 558 20 41 04 | Environmental Planning | .00 | 9,982.60 | 1,000.00 | 10.02 |
| 001 000 008 558 20 43 00 | Travel-Comp Planning | 64.87 | 64.16 | .00 | .00 |
| 001 000 008 558 20 43 01 | Mileage | .00 | 20.00 | 75.00 | 375.00 |
| 001 000 008 558 20 43 02 | Meals | .00 | .00 | 25.00 | .00 |
| 001 000 008 558 20 43 03 | Lodging | .00 | .00 | 100.00 | .00 |
| 001 000 008 558 20 99 00 | Other Interfund Srvcs & Chrgs | 400.00 | .00 | .00 | .00 |
| 001 000 008 558 40 49 00 | Training/Tuition-Comp Plannin | .00 | 110.00 | 200.00 | 181.82 |
| 001 000 008 558 60 42 01 | Postage | 219.51 | 70.00 | 75.00 | 107.14 |
| 001 000 008 558 60 91 00 | Interfund Permitting | .00 | .00 | 800.00 | .00 |
| | TOTAL COMPREHENSIVE PLANNING | 43,823.24 | 77,103.43 | 50,623.30 | 65.66 |
| GRANT & SPECIAL PROJECTS | | | | | |
| FOURTH OF JULY CELEBRATION | | | | | |
| 001 000 404 511 30 41 00 | Legal Notices - Fourth of Jul | 43.36 | 58.80 | 60.00 | 102.04 |
| 001 000 404 521 10 41 03 | Prof Svcs - Police OT | 3,943.57 | 4,234.29 | 5,000.00 | 118.08 |
| 001 000 404 573 30 31 00 | Operating Supplies - July 4th | 10.59 | 292.10 | .00 | .00 |
| 001 000 404 573 90 41 00 | Fireworks Display | 5,000.00 | 5,000.00 | 5,500.00 | 110.00 |
| 001 000 404 573 90 45 00 | 4th of July Rentals | 120.33 | 127.95 | .00 | .00 |
| 001 000 404 573 90 48 00 | 4th of July Clean Up | 282.34 | .00 | .00 | .00 |
| 001 000 404 573 90 51 00 | Interagency Fees - 4th of Jul | 400.00 | .00 | .00 | .00 |
| | SUBTOTAL FOURTH OF JULY CELEB. | 9,800.19 | 9,713.14 | 10,560.00 | 108.72 |
| FARMERS MARKET | | | | | |
| 001 000 405 515 10 41 02 | Legal Fees - Farmers Market | 2,502.50 | .00 | .00 | .00 |
| 001 000 405 573 30 31 03 | Office/Op Supplies-Farmers Mk | 1,154.77 | .00 | .00 | .00 |

LINE ITEM BUDGET - GENERAL FUND USES

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|-------------------------------|--------------|--------------------------|--------------|-------------------|
| 001 000 405 573 30 35 00 | Small Tools & Equipment | 125.00 | .00 | .00 | .00 |
| 001 000 405 573 30 41 00 | Prof Svcs - Market Manager | 2,700.00 | .00 | .00 | .00 |
| 001 000 405 573 30 42 00 | Communications: Postage | 41.12 | .00 | .00 | .00 |
| 001 000 405 573 30 43 00 | Travel - Farmers Market | 132.75 | .00 | .00 | .00 |
| 001 000 405 573 30 44 00 | Advertising & Publication | 6,880.49 | .00 | .00 | .00 |
| 001 000 405 573 30 49 00 | Training - Farmers Market | 95.00 | .00 | .00 | .00 |
| 001 000 405 573 30 49 01 | Memberships/Dues - Farmers Mk | 135.00 | .00 | .00 | .00 |
| 001 000 405 573 30 49 02 | Farmers Market Funds Cash-out | .00 | 6,186.32 | .00 | .00 |
| 001 000 405 573 30 49 03 | Farmers Market Donation | .00 | 1,000.00 | .00 | .00 |
| 001 000 405 573 30 51 00 | Intergov Prof Svcs/Permits/Ot | 299.00 | .00 | .00 | .00 |
| | SUBTOTAL FARMERS MARKET | 14,065.63 | 7,186.32 | .00 | .00 |
| | TOTAL CITY APPROPRIATIONS | 888,449.01 | 958,791.66 | 992,233.00 | 103.49 |
| 001 000 000 508 00 00 00 | ENDING FUND BALANCE | 272,868.45 | 177,255.00 | 136,708.00 | 77.13 |
| | TOTAL GENERAL FUND | 1,161,317.46 | 1,136,046.66 | 1,128,941.00 | 98.75 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|-----------------------------|---------------------------------|-------------|--------------------------|-------------|-------------------|
| STREET FUND | | | | | |
| 101 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 15,920.99 | 26,618.88 | 29,120.00 | +109.40 |
| TAXES | | | | | |
| 101 000 000 311 10 00 00 | Real/Personal Property Taxes | 82,147.92 | 85,000.00 | 85,150.00 | 100.18 |
| | TOTAL TAXES | 82,147.92 | 85,000.00 | 85,150.00 | |
| INTERGOVERNMENTAL REVENUE | | | | | |
| 101 000 000 334 07 01 00 | AWC Sidewalk Repair Grant | .00 | 1,000.00 | .00 | .00 |
| 101 000 000 336 00 87 00 | MV Fuels Tax - Street | 26,732.19 | 28,834.88 | 26,740.00 | 92.73 |
| 101 000 000 336 00 88 00 | MV Fuels Tax - Arterial | 12,499.11 | 12,000.00 | 12,000.00 | 100.00 |
| | TOTAL INTERGOVERNMENTAL REVENUE | 39,231.30 | 41,834.88 | 38,740.00 | |
| MISCELLANEOUS REVENUE | | | | | |
| 101 000 000 361 11 00 00 | Investment Interest | 257.68 | 1,000.00 | 800.00 | 80.00 |
| 101 000 000 369 90 00 00 | Miscellaneous | .00 | 36.86 | .00 | .00 |
| | TOTAL MISCELLANEOUS REVENUE | 257.68 | 1,036.86 | 800.00 | 77.16 |
| | TOTAL REVENUES | 121,636.90 | 127,871.74 | 124,690.00 | 97.51 |
| | TOTAL STREET FUND | 137,557.89 | 154,490.62 | 153,810.00 | 99.56 |
| ----- | | | | | |
| STREET FUND USES | | | | | |
| ROAD & STREET PRESERVATION | | | | | |
| 101 000 000 541 30 63 00 | Street Overlays | .00 | .00 | 5,000.00 | .00 |
| | SUBTOTAL STREET PRESERVATION | .00 | .00 | 5,000.00 | |
| STREET MAINTENANCE (542.xx) | | | | | |
| 101 000 000 542 10 41 01 | Engineering | 1,571.65 | 2,000.00 | 1,000.00 | 50.00 |
| 101 000 000 542 30 31 00 | Operating Supplies | 5,045.49 | 3,200.00 | 3,500.00 | 109.38 |
| 101 000 000 542 30 32 00 | Fuel | 227.70 | 1,100.00 | 1,000.00 | 90.91 |
| 101 000 000 542 30 35 00 | Small Tools & Equipment | 339.61 | 500.00 | 500.00 | 100.00 |
| 101 000 000 542 30 35 01 | Equipment-Personal Safety | 89.28 | .00 | 300.00 | .00 |
| 101 000 000 542 30 48 00 | Contract Svcs: Maint & Ops | 474.82 | .00 | 1,000.00 | .00 |
| 101 000 000 542 40 31 00 | Op Supplies-Storm Drainage | 73.00 | 1,000.00 | 500.00 | 50.00 |
| 101 000 000 542 40 41 02 | Prof Svc-Stormwater Engineern | 3,179.80 | 1,000.00 | 4,000.00 | 400.00 |
| 101 000 000 542 40 48 00 | Storm Drainage Maintenance Sv | 293.76 | 2,000.00 | 2,000.00 | 100.00 |
| 101 000 000 542 41 02 00 | BAD BARS CODE - DON'T USE | 324.53 | .00 | .00 | .00 |
| 101 000 000 542 61 31 00 | Sidewalk Repair - Materials | .00 | 1,000.00 | 500.00 | 50.00 |
| 101 000 000 542 63 47 00 | Street Lighting | 14,512.38 | 15,000.00 | 15,000.00 | 100.00 |
| 101 000 000 542 63 48 00 | Street Lights - New Installs | 1,939.79 | .00 | .00 | .00 |
| 101 000 000 542 64 48 00 | Traffic Control Devices | 1,292.46 | 500.00 | 1,600.00 | 320.00 |
| 101 000 000 542 67 41 00 | Street Cleaning | 5,134.27 | 7,500.00 | 7,500.00 | 100.00 |
| 101 000 000 542 70 41 00 | Professional Services | 1,192.40 | .00 | .00 | .00 |
| 101 000 000 542 70 51 00 | Permits | .00 | 85.00 | .00 | .00 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 101 000 000 542 90 10 00 | Salaries & Wages | 17,801.01 | 24,517.86 | 32,632.23 | 133.10 |
| 101 000 000 542 90 20 00 | Payroll Taxes & Benefits | 5,568.72 | 8,184.67 | 14,162.93 | 173.04 |
| 101 000 000 542 90 20 01 | Union Boot/Clothing Allowance | 75.00 | 125.00 | 125.00 | 100.00 |
| | SUBTOTAL STREET MAINT (542.xx) | 59,135.67 | 67,712.53 | 90,320.16 | 133.39 |
| | STREET ADMINISTRATION (543.xx) | | | | |
| 101 000 000 543 10 10 00 | Salaries & Wages | 20,040.37 | 10,652.77 | 11,934.24 | 112.03 |
| 101 000 000 543 10 20 00 | Payroll Taxes & Benefits | 7,327.79 | 4,253.39 | 4,854.11 | 114.12 |
| 101 000 000 543 10 41 01 | Prof Svc-Engineering | .00 | 500.00 | 500.00 | 100.00 |
| 101 000 000 543 10 41 02 | Prof Svc-Legal | .00 | 500.00 | 200.00 | 40.00 |
| 101 000 000 543 10 41 03 | Prof Svc-Impact Mitigation | .00 | 15,000.00 | .00 | .00 |
| 101 000 000 543 10 53 01 | Property Tax | .00 | 19.85 | 20.00 | 100.76 |
| 101 000 000 543 30 31 00 | Office Supplies | .00 | 100.00 | 200.00 | 200.00 |
| 101 000 000 543 30 35 00 | Small Tools & Equipment | 70.00 | 100.00 | 200.00 | 200.00 |
| 101 000 000 543 30 41 00 | Professional Services | 816.31 | 3,000.00 | 1,000.00 | 33.33 |
| 101 000 000 543 30 42 01 | Communications/Postage | 79.29 | .00 | 100.00 | .00 |
| 101 000 000 543 30 42 02 | Communications/Telephone | 1,326.98 | 1,438.98 | 1,450.00 | 100.77 |
| 101 000 000 543 30 42 03 | Communications/Cellular Phone | 127.18 | 275.00 | 275.00 | 100.00 |
| 101 000 000 543 30 43 00 | Travel/Mileage | 16.88 | 228.20 | 100.00 | 43.82 |
| 101 000 000 543 30 45 01 | Equipment Lease | .00 | 172.08 | 344.16 | 200.00 |
| 101 000 000 543 30 46 00 | Liability Insurance | .00 | .00 | 7,291.20 | .00 |
| 101 000 000 543 30 49 00 | Training/Tuition | 1,147.00 | 137.50 | 150.00 | 109.09 |
| 101 000 000 543 30 49 01 | Dues | 80.00 | .00 | .00 | .00 |
| 101 000 000 543 50 31 00 | Shop Facility Maint Supplies | 85.75 | 200.00 | 200.00 | 100.00 |
| 101 000 000 543 50 32 00 | Fuel-Shop | 1,123.92 | .00 | 100.00 | .00 |
| 101 000 000 543 50 47 01 | Shop Utilities - Water | 246.29 | 200.00 | 200.00 | 100.00 |
| 101 000 000 543 50 47 02 | Shop Utilities - Electric | 759.74 | 868.04 | 875.00 | 100.80 |
| 101 000 000 543 50 48 00 | Shop Facility Repairs & Maint | 250.00 | 100.00 | 250.00 | 250.00 |
| | SUBTOTAL STREET ADMIN (543.xx) | 33,497.50 | 37,745.81 | 30,243.71 | 80.12 |
| | ROAD & STREET OPERATIONS | | | | |
| 101 000 000 544 40 41 03 | Prof Svc: Civil Design Stndrd | .00 | .00 | 5,000.00 | .00 |
| 101 000 000 544 40 51 00 | Prof Svc: STIP | 400.00 | 400.00 | 400.00 | 100.00 |
| 101 000 000 544 70 31 00 | Street Beautification-Supplie | .00 | 972.68 | 1,000.00 | 102.81 |
| 101 000 000 548 68 45 00 | Rentals | .00 | 539.62 | 550.00 | 101.92 |
| 101 000 000 548 90 48 00 | Vehicle Repair & Maintenance | 423.36 | 1,500.00 | 1,500.00 | 100.00 |
| | SUBTOTAL PW OPS & VEHICLES | 823.36 | 3,412.30 | 8,450.00 | 247.63 |
| | TOTAL ACTUAL EXPENDITURES | 93,456.53 | 108,870.64 | 129,013.87 | 118.50 |
| | OTHER FINANCING USES | | | | |
| 101 000 000 597 18 94 03 | Transfer-Out: Equipment 107 | 4,000.00 | 3,600.00 | 3,600.00 | 100.00 |
| 101 000 000 597 19 99 10 | Transfer-Out: Gen Fund 001 | 12,582.48 | 12,000.00 | .00 | .00 |
| 101 000 000 597 43 95 16 | Interfund Rent - PW Shop | 900.00 | 900.00 | 900.00 | 100.00 |
| | TOTAL OTHER FIN USES | 17,482.48 | 16,500.00 | 4,500.00 | |
| | TOTAL CITY APPROPRIATIONS | 110,939.01 | 125,370.64 | 133,513.87 | 106.50 |
| 101 000 000 508 00 00 00 | ENDING FUND BALANCE | 26,618.88 | 29,119.98 | 21,296.13 | 73.13 |
| | TOTAL STREET FUND | 137,557.89 | 154,490.62 | 153,810.00 | 99.56 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|-----------------------------|-------------------------------|-------------|--------------------------|-------------|-------------------|
| UDAG FUND | | | | | |
| 103 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 92,317.13 | 93,213.94 | 95,313.94 | 102.25 |
| MISCELLANEOUS REVENUE (36x) | | | | | |
| 103 000 000 361 11 00 00 | Investment Interest | 896.81 | 2,100.00 | 1,600.00 | 76.19 |
| | TOTAL MISCELLANEOUS REVENUE | 896.81 | 2,100.00 | 1,600.00 | |
| NON REVENUES | | | | | |
| 103 000 000 381 20 79 17 | IFL Principal: From 301,Ord66 | 25,000.00 | .00 | .00 | .00 |
| 103 000 000 381 20 82 17 | IFL Interest: From 301,Ord 66 | 1,500.00 | .00 | .00 | .00 |
| | TOTAL NON REVENUES | 27,396.81 | 2,100.00 | 1,600.00 | |
| | TOTAL REVENUES | 27,396.81 | 2,100.00 | 1,600.00 | 76.19 |
| | TOTAL UDAG FUND | 119,713.94 | 95,313.94 | 96,913.94 | 101.68 |
| ----- | | | | | |
| UDAG FUND EXPENDITURES | | | | | |
| NON EXPENDITURES | | | | | |
| 103 000 000 581 20 79 15 | Interfund Loan Principal (001 | 25,000.00 | .00 | .00 | .00 |
| 103 000 000 581 20 82 15 | Interfund Loan Interest (001) | 1,500.00 | .00 | .00 | .00 |
| | TOTAL NON EXPENDITURES | 26,500.00 | .00 | .00 | .00 |
| | TOTAL APPROP USES | 26,500.00 | .00 | .00 | .00 |
| 103 000 000 508 00 00 00 | ENDING FUND BALANCE | 93,213.94 | 95,313.94 | 96,913.94 | 101.68 |
| | TOTAL UDAG FUND | 119,713.94 | 95,313.94 | 96,913.94 | 101.68 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|-------------------------------|-----------------------------|-------------|--------------------------|-------------|-------------------|
| CONTINGENCY FUND | | | | | |
| 105 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 84,497.04 | 85,506.08 | 88,106.08 | 103.04 |
| MISCELLANEOUS REVENUE | | | | | |
| 105 000 000 361 11 00 00 | Investment Interest | 1,009.04 | 2,600.00 | 2,000.00 | 76.92 |
| | TOTAL MISCELLANEOUS REVENUE | 1,009.04 | 2,600.00 | 2,000.00 | 76.92 |
| | TOTAL ACTUAL REVENUE | 1,009.04 | 2,600.00 | 2,000.00 | 76.92 |
| | TOTAL CONTINGENCY FUND | 85,506.08 | 88,106.08 | 90,106.08 | 102.27 |
| ----- | | | | | |
| CONTINGENCY FUND EXPENDITURES | | | | | |
| | TOTAL APPROP USES | .00 | .00 | .00 | 100.00 |
| 105 000 000 508 00 00 00 | ENDING FUND BALANCE | 85,506.08 | 88,106.08 | 90,106.08 | 102.27 |
| | TOTAL CONTINGENCY FUND | 85,506.08 | 88,106.08 | 90,106.08 | 102.27 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|----------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| CEMETERY FUND | | | | | |
| 106 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 2,918.05 | 1,118.13 | 2,541.12 | 227.27 |
| CHARGES FOR SERVICES | | | | | |
| 106 000 000 343 60 01 00 | Cemetery Fees - Grave O/C | 5,346.00 | 4,000.00 | 5,500.00 | 137.50 |
| 106 000 000 343 60 02 00 | Urn Boxes/Liners | 350.00 | 1,000.00 | .00 | .00 |
| 106 000 000 343 60 03 00 | Services - Marker Setting | 110.00 | 550.00 | 550.00 | 100.00 |
| 106 000 000 343 60 04 00 | Sales of Plots and Niches | 3,900.00 | 4,400.00 | 2,500.00 | 56.82 |
| 106 000 000 343 60 05 00 | Marker/Monument Sales | 605.00 | 2,000.00 | 2,000.00 | 100.00 |
| | TOTAL CHARGES FOR SERVICES | 10,311.00 | 11,950.00 | 10,550.00 | 88.28 |
| MISCELLANEOUS REVENUE | | | | | |
| 106 000 000 367 11 00 00 | Private Donations & Contribs | 15.00 | .00 | .00 | .00 |
| | TOTAL MISCELLANEOUS REVENUE | 15.00 | .00 | .00 | .00 |
| | TOTAL ACTUAL REVENUE | 10,326.00 | 11,950.00 | 10,550.00 | 88.28 |
| NON REVENUES | | | | | |
| 106 000 000 386 00 06 00 | Sales Tax Received | 80.22 | 200.00 | 200.00 | 100.00 |
| | TOTAL NON REVENUES | 80.22 | 200.00 | 200.00 | 100.00 |
| | TOTAL REVENUES | 10,406.22 | 12,150.00 | 10,750.00 | 88.48 |
| | TOTAL CEMETERY FUND | 13,324.27 | 13,268.13 | 13,291.12 | 100.17 |
| ----- | | | | | |
| CEMETERY FUND EXPENDITURES | | | | | |
| 106 000 000 536 10 10 00 | Salaries & Wages | 1,410.62 | 367.79 | 445.74 | 121.19 |
| 106 000 000 536 10 20 00 | Payroll Taxes & Benefits | 499.02 | 142.74 | 179.83 | 125.98 |
| 106 000 000 536 10 46 00 | Liability Insurance | .00 | .00 | 303.80 | .00 |
| 106 000 000 536 10 53 01 | Property Tax | .00 | 6.68 | 10.00 | 149.70 |
| | SUBTOTAL CEMTRY ADMIN (536.10) | 1,909.64 | 517.21 | 939.37 | |
| 106 000 000 536 20 10 00 | Salaries & Wages | 966.38 | 302.20 | 460.80 | 152.48 |
| 106 000 000 536 20 20 00 | Payroll Taxes & Benefits | 334.21 | 103.83 | 201.29 | 193.86 |
| 106 000 000 536 20 20 01 | Union Boot/Clothing Allowance | 1.50 | 5.00 | 20.00 | 400.00 |
| 106 000 000 536 20 31 00 | Operating Supplies | 75.19 | 60.62 | 50.00 | 82.48 |
| 106 000 000 536 20 41 01 | Prof Svcs - Plot O/C & Marker | 4,904.00 | 5,650.03 | 5,650.00 | 100.00 |
| 106 000 000 536 20 53 00 | Excise Taxes (WA State) | 426.39 | 150.00 | 100.00 | 66.67 |
| | SUBTOTAL CEMETRY SVCS (536.20) | 6,707.67 | 6,271.68 | 6,482.09 | |
| 106 000 000 536 50 40 00 | Grounds Maintenance | 2,276.94 | 2,678.72 | 2,500.00 | 93.33 |
| 106 000 000 536 50 48 02 | Repairs & Maintenance | 222.22 | 225.00 | 225.00 | 100.00 |
| | SUBTOTAL FACILITIES (536.50) | 2,499.16 | 2,903.72 | 2,725.00 | |
| | TOTAL ACTUAL EXPENDITURES | 11,116.47 | 9,692.61 | 10,146.46 | 104.68 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|----------------------------|-------------|--------------------------|-------------|-------------------|
| 106 000 000 586 00 06 00 | Sales Tax Remitted | .00 | 134.40 | 200.00 | 148.81 |
| | TOTAL NON EXPEDITURES | .00 | 134.40 | 200.00 | 148.81 |
| | OTHER FINANCING USES | | | | |
| 106 000 000 597 19 99 11 | Transfer-Out: Gen Fund 001 | 1,089.67 | 900.00 | .00 | .00 |
| | TOTAL OTHER FIN USES | 1,089.67 | 900.00 | .00 | .00 |
| | TOTAL CITY APPROPRIATIONS | 12,206.14 | 10,727.01 | 10,346.46 | 96.45 |
| 106 000 000 508 00 00 00 | ENDING FUND BALANCE | 1,118.13 | 2,541.12 | 2,944.66 | 115.88 |
| | TOTAL CEMETERY FUND | 13,324.27 | 13,268.13 | 13,291.12 | 100.17 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|-----------------------------|-------------------------------|-------------|--------------------------|-------------|-------------------|
| EQUIPMENT REPLACEMENT FUND | | | | | |
| 107 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 51,772.80 | 31,277.58 | 25,411.39 | 81.24 |
| 107 000 406 333 10 01 00 | Homeland Security Grant-800mh | .00 | 5,533.97 | .00 | .00 |
| 107 000 000 334 03 51 00 | WASPC 05 Traffic Safety | .00 | 1,484.00 | .00 | .00 |
| 107 000 000 334 07 01 00 | AWC '05 Equipment Grant | .00 | 600.00 | .00 | .00 |
| MISCELLANEOUS REVENUE | | | | | |
| 107 000 000 361 11 00 00 | Investment Interest | 484.47 | 900.00 | 750.00 | 83.33 |
| | TOTAL MISCELLANEOUS REVENUE | 484.47 | 2,984.00 | 750.00 | 83.33 |
| OTHER FINANCING SOURCES | | | | | |
| 107 000 000 397 18 94 01 | Transfer-In: General Fund 001 | 10,000.00 | 9,600.00 | 9,600.00 | 100.00 |
| 107 000 000 397 18 94 03 | Transfer-In: Street 101 | 4,000.00 | 3,600.00 | 3,600.00 | 100.00 |
| 107 000 000 397 18 94 06 | Transfer-In: Water/Sewer 401 | 10,000.00 | 9,600.00 | .00 | .00 |
| 107 000 000 397 18 94 07 | Transfer-In: Solid Waste 403 | 5,000.00 | 2,000.00 | .00 | .00 |
| | TOTAL OTHER FIN SOURCES | 29,000.00 | 24,800.00 | 13,200.00 | 53.23 |
| | TOTAL REVENUE | 29,484.47 | 32,718.00 | 13,950.00 | 42.64 |
| | TOTAL EQUIPMENT FUND | 81,257.27 | 63,995.58 | 39,361.39 | 61.51 |
| ----- | | | | | |
| EQUIPMENT FUND EXPENDITURES | | | | | |
| 107 000 000 518 90 64 00 | Equipment - General Services | 11,163.05 | 8,500.00 | .00 | .00 |
| 107 000 000 521 20 64 01 | Police Vehicle Acquisition | 15,251.52 | .00 | .00 | .00 |
| 107 000 000 521 20 64 02 | Police Computer HW/SW Acquist | 4,749.07 | .00 | .00 | .00 |
| 107 000 000 521 20 64 03 | Police Radio Equipment Acqstn | 13,754.86 | .00 | .00 | .00 |
| 107 000 000 521 20 64 04 | Police Weapons Acquisition | 1,958.23 | .00 | .00 | .00 |
| 107 000 000 521 70 64 00 | Police Equipment Acquisition | .00 | 1,528.84 | .00 | .00 |
| 107 000 000 534 10 64 00 | Equipment - Water/Sewer | 1,787.13 | 2,300.00 | 20,000.00 | 869.57 |
| 107 000 000 537 10 64 00 | Equipment - Solid Waste | 915.83 | .00 | .00 | .00 |
| 107 000 000 543 50 64 00 | Equipment - Streets | 400.00 | 360.00 | .00 | .00 |
| 107 000 000 576 80 64 00 | Equipment - Parks | .00 | .00 | 1,500.00 | .00 |
| | TOTAL ACTUAL EXPENDIURES | 49,979.69 | 12,688.84 | 21,500.00 | 169.44 |
| 107 000 000 594 11 64 00 | PEG Access Equipment | .00 | 20,000.00 | .00 | .00 |
| | TOTAL CAPITAL EXPENDITURES | .00 | 20,000.00 | .00 | .00 |
| 107 000 406 525 60 64 01 | Homeland Security Grant-800mh | .00 | 5,895.35 | .00 | .00 |
| | TOTAL CITY APPROPRIATIONS | 49,979.69 | 38,584.19 | 21,500.00 | 55.72 |
| 107 000 000 508 00 00 00 | ENDING FUND BALANCE | 31,277.58 | 25,411.39 | 17,861.39 | 70.29 |
| | TOTAL EQUIPMENT FUND | 81,257.27 | 63,995.58 | 39,361.39 | 61.51 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|-------------------------------------|-------------------------------|-------------|--------------------------|-------------|-------------------|
| PARKS DEVELOPMENT FUND | | | | | |
| 108 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 34,076.49 | 50,444.53 | 287,944.53 | .00 |
| INTERGOVERNMENTAL REVENUE | | | | | |
| 108 000 000 337 08 01 00 | KC Youth Sports Facility Gran | 50,000.00 | .00 | .00 | .00 |
| | TOTAL INTERGOV. REVENUE | 50,000.00 | .00 | .00 | |
| CHARGES FOR SERVICES | | | | | |
| 108 000 000 345 85 01 00 | Park Mitigation Fees | 1,200.00 | .00 | .00 | .00 |
| | TOTAL CHARGES FOR SERVICES | 51,200.00 | .00 | .00 | |
| MISCELLANEOUS REVENUES | | | | | |
| 108 000 000 361 11 00 00 | Investment Interest | 168.04 | 1,500.00 | 25.00 | 1.67 |
| | SUBTOTAL MISC. REVENUES | 168.04 | 1,500.00 | 25.00 | 1.67 |
| NONREVENUES | | | | | |
| TOLT HABITAT ACQUISITION PROJ. | | | | | |
| 108 000 402 337 07 01 00 | KCD THA Grant - 2001 | .00 | 86,000.00 | .00 | .00 |
| 108 000 402 337 07 02 00 | KCD THA Grant - 2003 | 50,000.00 | .00 | .00 | .00 |
| 108 000 402 337 08 01 00 | KC CFT THA Grant | .00 | 150,000.00 | .00 | .00 |
| | SUBTOTAL TOLT HABITAT ACQ. | 50,000.00 | 236,000.00 | .00 | .00 |
| | TOTAL ACTUAL REVENUE | 101,368.04 | 237,500.00 | 25.00 | .01 |
| | TOTAL PARK DEVELOPMENT FUND | 135,444.53 | 287,944.53 | 287,969.53 | 100.01 |
| ----- | | | | | |
| PARKS DEVELOPMENT FUND EXPENDITURES | | | | | |
| 108 000 000 594 76 62 00 | Skateboard Park Construction | 85,000.00 | .00 | .00 | .00 |
| 108 000 402 594 76 61 01 | Tolt River Salmon Habitat Acq | .00 | .00 | 286,000.00 | .00 |
| | TOTAL CITY APPROPRIATIONS | 85,000.00 | .00 | 286,000.00 | .00 |
| 108 000 000 508 00 00 00 | ENDING FUND BALANCE | 50,444.53 | 287,944.53 | 1,696.53 | .01 |
| | TOTAL PARKS DEVELOPMENT FUND | 135,444.53 | 287,944.53 | 287,969.53 | 100.01 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--|---------------------------------|-------------|--------------------------|-------------|-------------------|
| LTGO BOND REDEMPTION FUND | | | | | |
| 201 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 6,924.75 | 6,972.25 | 6,668.75 | 95.65 |
| OTHER FINANCING SOURCES (39x) | | | | | |
| 201 000 000 397 89 99 02 | Transfer-In: General Fund 001 | 50,000.00 | 48,840.00 | 48,006.00 | 98.29 |
| | TOTAL OTHER FINANCING SOURCES | 50,000.00 | 48,840.00 | 48,006.00 | 98.29 |
| | TOTAL ACTUAL REVENUE | 50,000.00 | 48,840.00 | 48,006.00 | 98.29 |
| | TOTAL LTGO BOND REDEMPTION FUND | 56,924.75 | 55,812.25 | 54,674.75 | 97.96 |
| ----- | | | | | |
| LTGO BOND REDEMPTION FUND EXPENDITURES | | | | | |
| 201 000 000 591 34 72 00 | Principal on Outstanding Bond | 25,000.00 | 25,000.00 | 25,000.00 | 100.00 |
| 201 000 000 592 34 41 00 | Annual Administrative Fee | .00 | 303.50 | 303.50 | 100.00 |
| 201 000 000 592 34 83 00 | Interest on Outstanding Bonds | 24,952.50 | 23,840.00 | 22,702.50 | 95.23 |
| | TOTAL CITY APPROPRIATIONS | 49,952.50 | 49,143.50 | 48,006.00 | 98.29 |
| 201 000 000 508 00 00 00 | ENDING FUND BALANCE | 6,972.25 | 6,668.75 | 6,668.75 | 100.00 |
| | TOTAL LTGO BOND REDEMPTION FUND | 49,952.50 | 55,812.25 | 54,674.75 | 97.96 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|---------------------------------------|---------------------------------|-------------|--------------------------|-------------|-------------------|
| CAPITAL IMPROVEMENT FUND | | | | | |
| 301 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 2,744.29 | 18,346.08 | 46,230.96 | 251.99 |
| TAXES | | | | | |
| 301 000 000 318 30 00 00 | Real Estate Excise Taxes | 79,431.55 | 75,000.00 | 77,000.00 | 102.67 |
| | TOTAL TAXES | 79,431.55 | 75,000.00 | 77,000.00 | 102.67 |
| INTERGOVERNMENTAL REVENUE | | | | | |
| 301 000 000 334 03 81 00 | ST GRNT: TIB-ENTWISTLE ST | 39,309.00 | .00 | .00 | .00 |
| 301 000 000 337 00 06 00 | '06 KC CityHall Improvmnt Grn | .00 | .00 | 10,000.00 | .00 |
| | TOTAL INTERGOVERNMENTAL REVENUE | 39,309.00 | .00 | 10,000.00 | .00 |
| | TOTAL ACTUAL REVENUE | 118,740.55 | 75,000.00 | 87,000.00 | 116.00 |
| NON REVENUES | | | | | |
| 301 000 000 388 80 00 00 | Prior Year(s) Corrections | .00 | 1,284.88 | .00 | .00 |
| | TOTAL NON REVENUES | .00 | 1,284.88 | .00 | .00 |
| OTHER FINANCING SOURCES | | | | | |
| 301 000 000 397 19 94 17 | Transfer-In: General Fund 00 | .00 | 6,600.00 | 6,600.00 | 100.00 |
| | TOTAL OTHER FIN SOURCES | .00 | 6,600.00 | 6,600.00 | 100.00 |
| | TOTAL REVENUE | 118,740.55 | 75,000.00 | 93,600.00 | 124.80 |
| | TOTAL CAPTIAL IMPROVEMENT FUND | 121,484.84 | 101,230.96 | 139,830.96 | 138.13 |
| CAPITAL IMPROVEMENT FUND EXPENDITURES | | | | | |
| 301 000 000 543 10 41 01 | Stormwater Plan (DOE Grant) | 1,867.80 | .00 | .00 | .00 |
| 301 000 000 581 20 79 17 | IFL Principal: To 103, Ord 66 | 25,000.00 | .00 | .00 | .00 |
| 301 000 000 581 20 82 17 | IFL Interest: To 103, Ord 667 | 1,500.00 | .00 | .00 | .00 |
| 301 000 000 594 11 62 01 | Council Chambers Acoustic Imp | .00 | 5,000.00 | .00 | .00 |
| 301 000 000 594 18 62 06 | '06 City Hall Improvements | .00 | .00 | 10,000.00 | .00 |
| 301 000 000 594 76 62 00 | Skateboard Park Construction | 19,587.91 | .00 | .00 | .00 |
| 301 000 000 595 30 63 00 | Street Overlay | 2,710.00 | .00 | .00 | .00 |
| 301 000 000 595 60 63 02 | Entwistle St. Reconstruction | 52,318.60 | .00 | .00 | .00 |
| 301 000 000 595 61 63 01 | Tolt Ave ADA Imps - Design | 57.98 | .00 | .00 | .00 |
| 301 000 000 595 61 63 03 | Tolt Ave Ped Imp. Phase I | 38.49 | .00 | .00 | .00 |
| 301 000 000 595 62 63 02 | Tolt/Eugene InPavement Flashe | 57.98 | .00 | .00 | .00 |
| 301 000 000 597 35 94 18 | Transfer-Out: Sewer Cap. 407 | .00 | 50,000.00 | 85,000.00 | 170.00 |
| | TOTAL CITY APPROPRIATIONS | 103,138.76 | 55,000.00 | 95,000.00 | 172.73 |
| 301 000 000 508 00 00 00 | ENDING FUND BALANCE | 18,346.08 | 46,230.96 | 44,830.96 | 96.97 |
| | TOTAL CAPTIAL IMPROVEMENT FUND | 121,484.84 | 101,230.96 | 139,830.96 | 138.13 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------------|-------------------------------|-------------|--------------------------|-------------|-------------------|
| WATERWORKS FUND | | | | | |
| 401 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 73,050.15 | 24,204.78 | 47,720.72 | 197.17 |
| CHARGES FOR SERVICES | | | | | |
| 401 000 000 343 40 00 01 | Water Sales | 429,121.87 | 425,000.00 | 450,000.00 | 105.88 |
| 401 000 000 343 40 00 04 | Hydrant Use | 175.00 | 200.00 | 200.00 | 100.00 |
| 401 000 000 343 90 01 00 | Hook-up charges | 8,950.00 | 36,681.58 | 15,000.00 | 40.89 |
| | TOTAL CHARGES FOR SERVICES | 438,246.87 | 461,881.58 | 465,200.00 | 100.72 |
| MISCELLANEOUS REVENUE | | | | | |
| 401 000 000 361 11 00 00 | Investment Interest | 620.95 | 1,500.00 | 1,200.00 | 80.00 |
| 401 000 000 361 51 00 00 | Late Charges | 2,521.36 | 2,500.00 | 2,000.00 | 80.00 |
| 401 000 000 361 51 01 00 | Admin Fees - DQ Notices & NSF | 10,720.77 | 11,000.00 | 11,000.00 | 100.00 |
| 401 000 000 369 90 00 00 | Miscellaneous income | 300.00 | 479.03 | .00 | .00 |
| | TOTAL MISCELLANEOUS REVENUE | 14,163.08 | 15,479.03 | 14,200.00 | 91.74 |
| | TOTAL ACTUAL REVENUE | 452,409.95 | 477,360.61 | 479,400.00 | 100.43 |
| | TOTAL WATERWORKS FUND | 525,460.10 | 501,565.39 | 527,120.72 | 105.10 |
| ----- | | | | | |
| WATERWORKS FUND EXPENSES | | | | | |
| WATER REFUND SUMMARY | | | | | |
| 401 000 000 519 90 49 01 | Refund of Water Fees | .00 | 37.63 | .00 | .00 |
| WATER UTILITY EXPENSE (534.xx) | | | | | |
| WATER UTILITY ADMIN. (534.1x) | | | | | |
| 401 000 000 534 10 10 00 | Salaries & Wages | 85,754.60 | 45,074.60 | 64,334.14 | 142.73 |
| 401 000 000 534 10 20 00 | Payroll Taxes & Benefits | 33,194.44 | 17,321.29 | 31,506.07 | 181.89 |
| 401 000 000 534 10 20 01 | Union Boot/Clothing Allowance | 205.50 | 200.00 | 365.00 | 182.50 |
| 401 000 000 534 10 31 00 | Office/Operating Supplies | 2,049.79 | 1,900.00 | 2,000.00 | 105.26 |
| 401 000 000 534 10 41 00 | Professional Services | 576.51 | 3,625.27 | 1,000.00 | 27.58 |
| 401 000 000 534 10 41 01 | Operating Permits - Water Adm | 1,600.93 | 2,029.00 | 2,000.00 | 98.57 |
| 401 000 000 534 10 41 02 | Engineering - Water Admin | 1,083.56 | 6,000.00 | 1,200.00 | 20.00 |
| 401 000 000 534 10 41 03 | Legal - Water Admin | 1,525.00 | 3,000.00 | 2,000.00 | 66.67 |
| 401 000 000 534 10 41 04 | Prof Svcs: Water Code Amend. | .00 | 3,000.00 | 5,000.00 | 166.67 |
| 401 000 000 534 10 41 05 | Prof Svcs: Utility Software | 177.00 | 762.12 | 1,500.00 | 196.82 |
| 401 000 000 534 10 42 01 | Communications/Postage | 1,413.56 | 1,600.00 | 3,850.00 | 240.63 |
| 401 000 000 534 10 42 02 | Communications/Telephone | 1,315.81 | 1,545.46 | 1,500.00 | 97.06 |
| 401 000 000 534 10 42 03 | Communications/Cellular | 938.45 | 1,300.00 | 1,200.00 | 92.31 |
| 401 000 000 534 10 42 04 | Communications: I-NET,WAN,Web | .00 | 500.00 | 1,200.00 | 240.00 |
| 401 000 000 534 10 43 00 | Travel - Water Admin | 429.36 | .00 | .00 | .00 |
| 401 000 000 534 10 43 01 | Water Admin Mileage/Parking | .00 | 174.56 | 150.00 | 85.93 |
| 401 000 000 534 10 43 02 | Water Admin Meals | .00 | 162.93 | 100.00 | 61.38 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 401 000 000 534 10 43 03 | Water Admin Lodging | 297.80 | 429.90 | 300.00 | 69.78 |
| 401 000 000 534 10 45 01 | Equipment Lease | .00 | 1,200.00 | 1,300.00 | 108.33 |
| 401 000 000 534 10 46 00 | Liability Insurance | .00 | .00 | 7,291.20 | .00 |
| 401 000 000 534 10 49 00 | Misc: Incl AWWA/WA Permit Fee | 637.50 | 681.70 | 700.00 | 102.68 |
| 401 000 000 534 10 49 01 | Training/Tuition - Water Admi | 1,449.24 | 77.50 | 1,300.00 | 1,677.42 |
| 401 000 000 534 10 53 00 | State Taxes - Dept of Revenue | 22,662.91 | 30,000.00 | 25,000.00 | 83.33 |
| 401 000 000 534 10 53 01 | Property Tax | .00 | 110.83 | 130.00 | 117.30 |
| | SUBTOTAL WATER ADMIN (534.1x) | 155,311.96 | 120,695.16 | 154,926.41 | |
| | WATER PLANNING/CONSRV (534.20) | | | | |
| 401 000 000 534 20 31 01 | Printing/Conservation Info | .00 | 432.48 | 450.00 | 104.05 |
| 401 000 000 534 20 41 02 | Prof Svcs: Water Rate Study | 12,612.50 | .00 | .00 | .00 |
| | SUBTOTAL WTR PLANNING (534.20) | 12,612.50 | 432.48 | 450.00 | |
| | WATER UTILITY MAINTNC (534.50) | | | | |
| 401 000 000 534 50 48 00 | R&M Contracted Svcs/Labor | 3,680.65 | 450.00 | .00 | .00 |
| 401 000 000 534 50 49 00 | R&M Water System-Leak Detect | 2,907.00 | 3,000.00 | .00 | .00 |
| | SUBTOTAL WATER MAINT. (534.50) | 6,587.65 | 3,450.00 | .00 | |
| | WATER CONTRACTED OPS (534.60) | | | | |
| 401 000 000 534 60 41 03 | Water Testing | 1,308.00 | 2,000.00 | 2,000.00 | 100.00 |
| 401 000 000 534 60 41 05 | Utility Locates | 93.50 | 150.00 | 150.00 | 100.00 |
| 401 000 000 534 60 48 00 | Vehicle Repairs & Maintenance | 1,113.72 | 1,200.00 | 1,200.00 | 100.00 |
| 401 000 000 534 60 48 01 | Leak Repair | .00 | .00 | 1,000.00 | .00 |
| | SUBTOTAL CONTRACT OPS (534.60) | 2,515.22 | 3,350.00 | 4,350.00 | |
| | WATER GENERAL OPS (534.80) | | | | |
| 401 000 000 534 80 10 00 | Salaries & Wages | 61,635.22 | 75,093.92 | 66,782.72 | 88.93 |
| 401 000 000 534 80 20 00 | Payroll Taxes & Benefits | 17,105.89 | 25,074.39 | 23,929.39 | 95.43 |
| 401 000 000 534 80 31 00 | Operating Supplies | 4,018.06 | 1,500.00 | 2,100.00 | 140.00 |
| 401 000 000 534 80 31 01 | Materials/Supplies:New Servic | 24,147.99 | 2,300.00 | 15,000.00 | 652.17 |
| 401 000 000 534 80 32 00 | Fuel | 1,478.35 | 2,500.00 | 3,000.00 | 120.00 |
| 401 000 000 534 80 34 01 | R&M Supplies | 657.95 | 500.00 | 1,000.00 | 200.00 |
| 401 000 000 534 80 34 02 | R&M Services & Supplies - Sho | 552.76 | 400.00 | 400.00 | 100.00 |
| 401 000 000 534 80 35 00 | Small Tools & Equipment | 3,000.92 | 754.12 | 1,000.00 | 132.60 |
| 401 000 000 534 80 35 01 | Personal Safety Equipment | 324.93 | 612.07 | 300.00 | 49.01 |
| 401 000 000 534 80 45 00 | Rentals | .00 | 150.00 | 300.00 | 200.00 |
| 401 000 000 534 80 47 02 | Utilities - Electric | 3,367.42 | 3,600.00 | 3,800.00 | 105.56 |
| 401 000 000 534 80 48 00 | Repairs & Maintenance | 2,187.66 | 1,500.00 | 1,350.00 | 90.00 |
| 401 000 000 534 80 49 00 | Miscellaneous | 4.73 | 50.00 | 50.00 | 100.00 |
| | SUBTOTAL WATER OPS (534.80) | 118,481.88 | 114,034.50 | 119,012.11 | |
| | OTHER WATER OPS EXP (534.90) | | | | |
| 401 000 000 534 90 51 01 | KC ROW Permit - New Service | 1,364.00 | 500.00 | 1,000.00 | 200.00 |
| 401 000 000 534 90 51 02 | KC ROW Permit - Existing Srvc | 236.00 | .00 | 500.00 | .00 |
| | SUBTOTAL OTHER OP EXP (534.90) | 1,600.00 | 500.00 | 1,500.00 | |
| | SUBTOTAL WATER UTILITY (534.x) | 297,109.21 | 242,462.14 | 280,238.52 | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| | SEWER UTILITY EXPENSE (535.xx) | | | | |
| | SEWER UTILITY ADMIN (535.1x) | | | | |
| 401 000 000 535 10 10 00 | Salaries & Wages | 1,962.53 | .00 | .00 | .00 |
| 401 000 000 535 10 20 00 | Payroll Taxes & Benefits | 849.32 | .00 | .00 | .00 |
| 401 000 000 535 10 41 04 | Prof Svcs: Sewer Code Amen | .00 | .00 | 2,000.00 | .00 |
| 401 000 000 535 10 42 01 | Postage | .00 | 100.00 | 100.00 | 100.00 |
| 401 000 000 535 10 53 01 | Property Tax | .00 | 13.90 | 15.00 | 107.91 |
| | SUBTOTAL SEWER ADMIN (535.1x) | 2,811.85 | 113.90 | 2,115.00 | |
| | SUBTOTAL SEWER UTIL EXPENSES | 2,811.85 | 113.90 | 2,115.00 | |
| | SEWER CAP. ADMIN (594.35) | | | | |
| 401 000 000 594 35 10 00 | Salaries & Wages | 13,955.27 | 35,183.40 | 41,421.14 | 117.73 |
| 401 000 000 594 35 20 00 | Payroll Taxes & Benefits | 4,311.90 | 12,709.95 | 15,875.91 | 124.91 |
| 401 000 000 594 35 41 04 | Prof Svc: Grant Writer/Manage | .00 | .00 | 10,000.00 | .00 |
| 401 000 000 594 35 42 03 | Communications/Cellular | 81.20 | .00 | .00 | .00 |
| 401 000 000 594 35 43 01 | Sewer Mileage/Parking | 898.88 | 2,000.00 | 2,300.00 | 115.00 |
| 401 000 000 594 35 43 02 | Sewer Meals | 44.54 | 75.65 | .00 | .00 |
| | SUBTOTAL SEWER CAP. (594.35) | 19,291.79 | 49,969.00 | 69,597.05 | |
| | SUBTOTAL WATERWORKS EXPENSES | 319,212.85 | 292,582.67 | 351,950.57 | |
| | INTERFUND TRANSFERS-OUT | | | | |
| 401 000 000 597 18 94 06 | Transfer-Out: Equip Rplace 10 | 10,000.00 | 9,600.00 | .00 | .00 |
| 401 000 000 597 19 99 12 | Transfer-Out: Gen Fund 001 | 55,492.47 | 30,000.00 | .00 | .00 |
| 401 000 000 597 34 94 04 | Transfer-Out: Water Cap 402 | 54,000.00 | 54,000.00 | 24,000.00 | 44.44 |
| 401 000 000 597 89 99 05 | Transfer-Out: Wtr Bond Rdm '9 | 62,350.00 | 61,674.00 | 63,225.00 | 102.51 |
| 401 000 000 597 89 99 08 | Transfer-Out: Wtr Bond Rsv 40 | 200.00 | 5,985.00 | .00 | .00 |
| 401 000 000 597 89 99 17 | Transfer-Out: Wtr Bond Rdm '0 | .00 | .00 | 70,611.00 | .00 |
| | TOTAL TRANSFERS-OUT (597.xx) | 182,042.47 | 161,259.00 | 157,836.00 | |
| | TOTAL CITY APPROPRIATIONS | 501,255.32 | 453,841.67 | 509,786.57 | 112.42 |
| 401 000 000 508 00 00 00 | ENDING FUND BALANCE | 24,204.78 | 47,720.72 | 17,334.15 | 36.32 |
| | TOTAL WATERWORKS FUND | 525,460.10 | 501,565.39 | 527,120.72 | 105.10 |

LINE ITEM BUDGET - WATER CAPITAL REPLACEMENT FUND

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|---|---------------------------------|-------------|--------------------------|-------------|-------------------|
| WATER CAPITAL REPLACEMENT FUND | | | | | |
| 402 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 268,953.91 | 270,839.84 | 460,422.54 | 170.00 |
| MISCELLANEOUS REVENUE | | | | | |
| 402 000 000 361 11 00 00 | Investment Interest | 2,758.08 | 6,700.00 | 6,000.00 | 89.55 |
| | TOTAL MISCELLANEOUS REVENUE | 2,758.08 | 6,700.00 | 6,000.00 | 89.55 |
| | TOTAL ACTUAL REVENUE | 2,758.08 | 6,700.00 | 6,000.00 | 89.55 |
| NON REVENUES | | | | | |
| 402 000 000 382 20 00 05 | '05 Water/Sewer Rev Bonds | .00 | 832,305.00 | .00 | .00 |
| | TOTAL NON REVENUES | .00 | 832,305.00 | .00 | .00 |
| OTHER FINANCING SOURCES | | | | | |
| 402 000 000 397 34 94 04 | Transfer-In: Water 401 | 54,000.00 | 54,000.00 | 24,000.00 | 44.44 |
| 402 000 000 397 43 95 16 | Space/Facilities Leases | 900.00 | 900.00 | 900.00 | 100.00 |
| | TOTAL OTHER FIN SOURCES | 54,900.00 | 54,900.00 | 24,900.00 | 45.36 |
| | TOTAL REVENUE | 57,658.00 | 893,905.00 | 30,900.00 | 3.46 |
| | TOTAL WATER CAPITAL REPLACEMENT | 326,611.99 | 1,164,744.84 | 491,322.54 | 17.79 |
| ----- | | | | | |
| WATER CAPITAL REPLACEMENT FUND EXPENSES | | | | | |
| 402 000 000 534 20 41 01 | Prof Svc-Water Comp Plan | 1,179.82 | 2,000.00 | 35,000.00 | 1,750.00 |
| 402 000 000 534 20 41 02 | Prof Svc-Water Rate Study | 18,682.50 | .00 | .00 | .00 |
| 402 000 000 534 20 41 03 | Prof Svc-Hydraulic Model Deve | .00 | 10,000.00 | 7,500.00 | 75.00 |
| 402 000 000 534 20 41 05 | Prof Svc-Civil Design Stndrds | .00 | .00 | 20,000.00 | .00 |
| 402 000 000 534 34 41 00 | CIP Engineering (BAD BARS) | 1,190.75 | .00 | .00 | .00 |
| | TOTAL ACTUAL EXPENDITURES | 21,053.07 | 12,000.00 | 62,500.00 | |
| NON EXPENDITURES | | | | | |
| 402 000 000 581 20 78 01 | Loan Repayment (#L9900033) | 8,000.00 | .00 | .00 | .00 |
| | TOTAL NON EXPENDITURES | 8,000.00 | .00 | .00 | |
| CAPITAL EXPENSES | | | | | |
| 402 000 000 594 34 60 04 | Main/Meter Replacements | 19,948.97 | 20,000.00 | 90,000.00 | 450.00 |
| 402 000 000 594 34 60 05 | CIP Engineering/Source Measur | .00 | 4,000.00 | 20,000.00 | 500.00 |
| 402 000 000 594 34 60 06 | Other Improvements/Equipment | 141.42 | 500.00 | .00 | .00 |
| 402 000 000 594 34 60 07 | Main Replacement/Contract Srv | 4,404.79 | 34,650.00 | .00 | .00 |
| 402 000 000 594 34 64 02 | Improvement Chlorinator | 2,223.90 | 2,000.00 | 15,000.00 | 750.00 |
| | SUBTOTAL CAPITAL EXPENSES | 26,719.08 | 61,150.00 | 125,000.00 | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------------|--------------------------------------|-------------|--------------------------|-------------|-------------------|
| LOCAL FUNDS PROJECTS (23X.594) | | | | | |
| '05 MAIN REPLACEMENT PROJECT | | | | | |
| 402 000 231 511 30 41 00 | Publication of Legal Notices | .00 | 260.80 | .00 | .00 |
| 402 000 231 594 34 31 01 | Supplies/Services | .00 | 13,000.00 | .00 | .00 |
| 402 000 231 594 34 41 01 | Engineering/Design | .00 | 44,654.00 | .00 | .00 |
| 402 000 231 594 34 41 02 | Legal | .00 | 332.50 | .00 | .00 |
| 402 000 231 594 34 41 03 | Construction Svcs (RH) | .00 | 67,000.00 | 12,500.00 | 18.66 |
| 402 000 231 594 34 41 04 | Financial | .00 | 11,000.00 | .00 | .00 |
| 402 000 231 594 34 41 16 | Archaeology | .00 | 4,500.00 | 500.00 | 11.11 |
| 402 000 231 594 34 41 18 | Lab Testing | .00 | 5,000.00 | 1,000.00 | 20.00 |
| 402 000 231 594 34 43 01 | Mileage | .00 | 25.00 | .00 | .00 |
| 402 000 231 594 34 63 01 | Construction: Contractor | .00 | 485,000.00 | 25,000.00 | 5.15 |
| 402 000 231 594 34 91 00 | Interfund Permitting | .00 | 400.00 | .00 | .00 |
| | SUBTOTAL '05 MAIN REPLACEMENT | .00 | 631,172.30 | 39,000.00 | |
| SE MAIN REPLACEMENT PROJECT | | | | | |
| 402 000 232 511 30 41 00 | Publication of Legal Notices | .00 | .00 | 300.00 | .00 |
| 402 000 232 594 34 31 00 | Opertating Supplies | .00 | .00 | 500.00 | .00 |
| 402 000 232 594 34 41 03 | Construction Svcs (RH) | .00 | .00 | 80,000.00 | .00 |
| 402 000 232 594 34 41 05 | Engineering/Design | .00 | .00 | 5,800.00 | .00 |
| 402 000 232 594 34 41 06 | Permitting (RH) | .00 | .00 | 3,000.00 | .00 |
| 402 000 232 594 34 51 01 | Permitting (KC) | .00 | .00 | 3,000.00 | .00 |
| 402 000 232 594 34 63 01 | Construction: Contractor | .00 | .00 | 90,000.00 | .00 |
| 402 000 232 594 34 91 00 | Interfund Permitting | .00 | .00 | 400.00 | .00 |
| | SUBTOTAL SE MAIN REPLACEMENT | .00 | .00 | 183,000.00 | |
| TOTAL APPROP CITY USES | | | | | |
| | | 55,772.15 | 704,322.30 | 409,500.00 | 58.14 |
| 402 000 000 508 00 00 00 | ENDING FUND BALANCE | 270,839.84 | 460,422.54 | 81,822.54 | 17.77 |
| | TOTAL WATER CAPITAL REPLACEMENT FUND | 326,611.99 | 1,164,744.84 | 491,322.54 | 17.79 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|---------------------------------|-------------------------------|-------------|--------------------------|-------------|-------------------|
| SOLID WASTE FUND | | | | | |
| 403 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 19,942.95 | 47,363.66 | 58,024.42 | 122.51 |
| TAXES | | | | | |
| 403 000 000 316 55 00 00 | WA Refuse Excise Tax | 12,204.41 | 12,750.00 | 4,000.00 | 31.37 |
| | TOTAL TAXES | 12,204.41 | 12,750.00 | 4,000.00 | 31.37 |
| CHARGES FOR SERVICES | | | | | |
| 403 000 000 343 70 00 00 | Garbage Collection Charges | 337,790.47 | 340,000.00 | 54,000.00 | 15.88 |
| 403 000 000 343 70 02 00 | Yard Waste - Curbside | 15,333.47 | 17,000.00 | 2,400.00 | 14.12 |
| 403 000 000 343 71 00 00 | Dumpster Rental Fee | 4,930.13 | 5,100.00 | 1,600.00 | 31.37 |
| | TOTAL CHARGES FOR SERVICES | 358,054.07 | 362,100.00 | 58,000.00 | 16.02 |
| MISCELLANEOUS REVENUE | | | | | |
| 403 000 000 361 11 00 00 | Investment Interest | 309.28 | 725.00 | 100.00 | 13.79 |
| 403 000 000 361 51 00 00 | Late Charges | 1,392.46 | 1,500.00 | 100.00 | 6.67 |
| | TOTAL MISCELLANEOUS REVENUE | 1,701.74 | 2,225.00 | 200.00 | 8.99 |
| | TOTAL ACTUAL REVENUE | 371,960.22 | 377,075.00 | 62,200.00 | 16.50 |
| OTHER FINANCING SOURCES | | | | | |
| SPECIAL RECYCLING COLLECT EVENT | | | | | |
| 403 000 401 334 03 10 01 | WA ST DOE CPG - SRCE Grant | .00 | 3,079.00 | 2,477.00 | 80.45 |
| 403 000 401 337 07 02 00 | KC LHWMP - SRCE Grant | .00 | 5,270.54 | 5,267.22 | 99.94 |
| 403 000 401 337 07 03 00 | KC WR/R - SRCE Grant | .00 | 11,849.00 | 10,000.00 | 84.40 |
| 403 000 401 343 70 03 00 | Spring Cleanup - SRCE Fees | 1,496.00 | 3,480.00 | 1,500.00 | 43.10 |
| | SUBTOTAL SRCE RECYCLING EVENT | 1,496.00 | 23,678.54 | 19,244.22 | |
| | TOTAL REVENUE | 373,906.22 | 400,753.54 | 81,444.22 | 20.32 |
| | TOTAL SOLID WASTE FUND | 393,399.17 | 448,117.20 | 139,468.64 | 31.12 |
| ----- | | | | | |
| SOLID WASTE FUND EXPENSES | | | | | |
| 403 000 000 519 90 49 01 | Refunds of Solid Waste Fees | 17.30 | 262.37 | .00 | .00 |
| 403 000 000 537 10 10 00 | Salaries & Wages | 22,423.81 | 17,878.31 | .00 | .00 |
| 403 000 000 537 10 20 00 | Payroll Taxes & Benefits | 8,450.99 | 6,993.40 | .00 | .00 |
| 403 000 000 537 10 20 01 | Union Boot/Clothing Allowance | 3.00 | 10.00 | .00 | .00 |
| 403 000 000 537 10 31 00 | Office & Operating Supplies | 1,384.70 | 750.00 | 250.00 | 33.33 |
| 403 000 000 537 10 35 00 | Small Tools & Equipment | 81.34 | .00 | .00 | .00 |
| 403 000 000 537 10 41 00 | Professional Services | 547.51 | 11,000.00 | .00 | .00 |
| 403 000 000 537 10 41 03 | Prof Srvcs: Software | 118.00 | 551.88 | .00 | .00 |
| 403 000 000 537 10 42 01 | Postage | 1,193.61 | 1,500.00 | 400.00 | 26.67 |
| 403 000 000 537 10 42 02 | Telephone | 680.37 | 1,000.00 | 100.00 | 10.00 |
| 403 000 000 537 10 42 03 | Cellular | 25.00 | .00 | .00 | .00 |
| 403 000 000 537 10 45 01 | Equipment Lease | .00 | 800.00 | 200.00 | 25.00 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 403 000 000 537 10 53 00 | Excise Taxes (WA State) | 8,521.55 | 15,000.00 | 7,000.00 | 46.67 |
| 403 000 000 537 10 53 01 | Property Tax | .00 | 20.39 | .00 | .00 |
| | TOTAL SOLID WASTE ADMIN | 43,447.18 | 55,766.35 | 7,950.00 | |
| 403 000 000 537 40 43 00 | Travel | 31.87 | 25.92 | .00 | .00 |
| 403 000 000 537 40 43 01 | Mileage | .00 | 31.18 | .00 | .00 |
| 403 000 000 537 40 49 00 | Training/Tuition | 39.24 | .00 | .00 | .00 |
| | TOTAL TRAINING & MAINTENANCE | 71.11 | 57.10 | .00 | |
| 403 000 000 537 60 41 00 | Residential Collection | 98,296.51 | 100,000.00 | 28,000.00 | 28.00 |
| 403 000 000 537 60 41 02 | Recycling - Curb side | 27,004.91 | 28,700.00 | 7,175.00 | 25.00 |
| 403 000 000 537 60 47 00 | Commercial Collection | 116,602.38 | 140,000.00 | 31,000.00 | 22.14 |
| 403 000 000 537 60 51 00 | Hh Haz Waste Disposal (KC Fin | 5,267.61 | 7,200.00 | 7,200.00 | 100.00 |
| | TOTAL CONTRACTED OPERATIONS | 247,171.41 | 275,900.00 | 73,375.00 | |
| 403 000 000 537 80 10 00 | Salaries & Wages | 885.62 | 1,961.46 | .00 | .00 |
| 403 000 000 537 80 20 00 | Payroll Taxes & Benefits | 276.90 | 654.78 | .00 | .00 |
| 403 000 000 537 80 32 00 | Fuel | .00 | 5.50 | .00 | .00 |
| 403 000 000 537 80 47 01 | Utilities - Water | 123.31 | .00 | .00 | .00 |
| | TOTAL OPERATIONS - GENERAL | 1,285.83 | 2,621.74 | .00 | |
| | TOTAL ACTUAL EXPENDITURES | 291,975.53 | 334,345.19 | 81,325.00 | |
| | NON EXPENDITURES | | | | |
| | OTHER FINANCING USES | | | | |
| 403 000 000 597 18 94 07 | Transfer-Out: Equipment 107 | 5,000.00 | 2,000.00 | .00 | .00 |
| 403 000 000 597 19 99 13 | Transfer-Out: Gen Fund 001 | 42,366.71 | 36,000.00 | 6,000.00 | 16.67 |
| | TOTAL OPERATING TRANSFERS OUT | 47,366.71 | 38,000.00 | 6,000.00 | |
| | TOTAL OTHER FIN USES | 47,366.71 | 38,000.00 | 6,000.00 | |
| | SPECIAL RECYCLING EVENT (SRCE) | | | | |
| 403 000 401 537 24 49 00 | SRCE Event (Spring Cleanup) | 5,224.59 | 16,001.94 | 16,000.00 | 99.99 |
| 403 000 401 537 90 10 01 | Salaries & Wages | 1,295.80 | 1,516.77 | 1,600.00 | 105.49 |
| 403 000 401 537 90 20 01 | Payroll Taxes & Benefits | 172.88 | 234.88 | 250.00 | 106.44 |
| | SUBTOTAL SPECIAL RECYCLE EVENT | 6,693.27 | 17,753.59 | 17,850.00 | |
| | TOTAL CITY APPROPRIATIONS | 346,035.51 | 390,092.78 | 105,175.00 | 26.96 |
| 403 000 000 508 00 00 00 | ENDING FUND BALANCE | 47,363.66 | 58,024.42 | 34,293.64 | 59.10 |
| | TOTAL SOLID WASTE FUND | 393,399.17 | 448,117.20 | 139,468.64 | 31.12 |

LINE ITEM BUDGET - WATER REVENUE BOND REDEMPTION

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|---|----------------------------------|-------------|--------------------------|-------------|-------------------|
| WATER REVENUE BOND REDEMPTION | | | | | |
| 404 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 3,648.53 | 5,541.53 | 6,591.03 | 118.94 |
| OTHER FINANCING SOURCES | | | | | |
| 404 000 000 397 89 99 05 | Transfer-In: Water/Sewer 401 | 62,350.00 | 61,674.00 | 63,225.00 | 102.51 |
| 404 000 000 397 89 99 09 | Transfer-In: Wtr Bond Rsrv 40 | 2,500.00 | .00 | .00 | .00 |
| 404 000 000 397 89 99 17 | Trnsfr In: from 401 '05 Bonds | .00 | .00 | 70,611.00 | .00 |
| | TOTAL OTHER FIN SOURCES | 64,850.00 | 61,674.00 | 133,836.00 | 217.01 |
| | TOTAL REVENUE 64,850.00 | 61,674.00 | 133,836.00 | 217.01 | |
| | TOTAL WATER BOND REMEPTION FUND | 68,498.53 | 67,215.53 | 140,424.03 | 208.92 |
| ----- | | | | | |
| WATER REVENUE BOND REDEMPTION FUND EXPENSES | | | | | |
| OTHER FINANCING USES | | | | | |
| 404 000 000 591 34 72 00 | Principal - 1999 Water Bonds | 45,000.00 | 45,000.00 | 50,000.00 | 111.11 |
| 404 000 000 591 34 72 05 | Principal - 2005 Wtr/Swr Bond | .00 | .00 | 25,000.00 | .00 |
| 404 000 000 592 34 83 00 | Interest - 1999 Water Bonds | 17,350.00 | 15,325.00 | 13,225.00 | 86.30 |
| 404 000 000 592 34 83 03 | Misc Fees - Debt Service | 607.00 | 303.50 | 303.50 | 100.00 |
| 404 000 000 592 34 83 05 | Interest - 2005 Wtr/Swr Bonds | .00 | .00 | 45,611.00 | .00 |
| | TOTAL DEBT SERVICE | 62,957.00 | 60,628.50 | 134,139.50 | |
| | TOTAL CITY APPROPRIATIONS | 62,957.00 | 60,624.50 | 134,139.50 | |
| 404 000 000 508 00 00 00 | ENDING FUND BALANCE | 5,541.53 | 6,591.03 | 6,287.53 | |
| | TOTAL WATER BOND REDEMPTION FUND | 68,498.53 | 67,215.53 | 140,424.03 | 208.92 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--|-------------------------------|-------------|--------------------------|-------------|-------------------|
| WATER REVENUE BOND RESERVE FUND | | | | | |
| 405 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 55,284.62 | 53,624.51 | 113,754.51 | 212.88 |
| MISCELLANEOUS REVENUE | | | | | |
| 405 000 000 361 11 00 00 | Investment Interest | 639.89 | 1,300.00 | 1,300.00 | 76.47 |
| | TOTAL MISCELLANEOUS REVENUE | 639.89 | 1,300.00 | 1,300.00 | 76.47 |
| | TOTAL ACTUAL REVENUE | 639.89 | 1,300.00 | 1,300.00 | 76.47 |
| 405 000 000 382 20 00 05 | '05 Water/Sewer Rev Bonds | .00 | 52,845.00 | .00 | .00 |
| | TOTAL NON REVENUES | .00 | 52,845.00 | .00 | .00 |
| OTHER FINANCING SOURCES | | | | | |
| 405 000 000 397 89 99 08 | Transfer-In: Water/Sewer 401 | 200.00 | 5,985.00 | .00 | .00 |
| | TOTAL OTHER FIN SOURCES | 200.00 | 5,985.00 | .00 | .00 |
| | TOTAL REVENUE | 839.89 | 60,130.00 | 1,300.00 | 2.15 |
| | TOTAL WATER BOND RESERVE FUND | 56,124.51 | 113,754.51 | 115,054.51 | 101.14 |
| ----- | | | | | |
| WATER REVENUE BOND RESERVE FUND EXPENSES | | | | | |
| OTHER FINANCING USES | | | | | |
| 405 000 000 597 89 99 09 | Transfer-Out: Water Bond 404 | 2,500.00 | .00 | .00 | .00 |
| | TOTAL OTHER FIN USES | 2,500.00 | .00 | .00 | .00 |
| | TOTAL APPROP CITY USES | 2,500.00 | .00 | .00 | .00 |
| 405 000 000 508 00 00 00 | ENDING FUND BALANCE | 53,624.51 | 113,754.51 | 115,054.51 | 101.14 |
| | TOTAL WATER BOND RESERVE FUND | 56,124.51 | 113,754.51 | 115,054.51 | 101.14 |

LINE ITEM BUDGET - LANDFILL FINANCIAL ASSURANCE ACCOUNT

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--|-------------------------------|-------------|--------------------------|-------------|-------------------|
| LANDFILL FINANCIAL ASSURANCE ACCOUNT | | | | | |
| 406 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 213,465.49 | 165,950.96 | 150,100.96 | 90.45 |
| CHARGES FOR SERVICES | | | | | |
| 406 000 000 343 91 00 00 | Dump Closure Fin. Assur. Fee | 40,431.20 | 38,600.00 | 40,000.00 | 103.63 |
| | TOTAL CHARGES FOR SERVICES | 40,431.20 | 38,600.00 | 40,000.00 | 103.63 |
| MISCELLANEOUS REVENUE | | | | | |
| 406 000 000 361 11 00 00 | Investment Interest | 1,988.29 | 4,750.00 | 3,500.00 | 73.68 |
| | TOTAL REVENUE | 42,419.49 | 43,350.00 | 43,500.00 | 100.00 |
| | TOTAL LANDFILL ASSURANCE FUND | 255,884.98 | 209,300.96 | 193,600.96 | 92.50 |
| ----- | | | | | |
| LANDFILL FINANCIAL ASSURANCE FUND EXPENSES | | | | | |
| LANDFILL POSTCLOSURE CARE COST | | | | | |
| 406 000 000 537 30 10 00 | Salaries & Wages | .00 | .00 | 460.80 | .00 |
| 406 000 000 537 30 20 00 | Employer Taxes & Benefits | .00 | .00 | 201.29 | .00 |
| 406 000 000 537 30 41 01 | Prof Srvcs-General Consulting | 4,429.10 | 4,000.00 | 4,500.00 | 112.50 |
| 406 000 000 537 30 41 02 | Prof Srvcs-Legal | 5,040.46 | 4,000.00 | 12,000.00 | 300.00 |
| 406 000 000 537 30 41 03 | Prof Srvcs-Capital Project Mg | .00 | 1,700.00 | 10,000.00 | 588.24 |
| 406 000 000 537 30 41 04 | Prof Srvcs-Annual Report | .00 | .00 | 2,000.00 | .00 |
| 406 000 000 537 30 41 05 | Prof Srvcs-Rvsd Post Clsr Pla | .00 | .00 | 2,000.00 | .00 |
| 406 000 000 537 30 41 06 | Prof Srvcs-Constructn Estim | .00 | .00 | 2,000.00 | .00 |
| 406 000 000 537 30 41 07 | Prof Srvcs-Grnd Wtr/Meth Mntr | .00 | .00 | 41,000.00 | .00 |
| 406 000 000 537 30 46 00 | Liability Insurance | .00 | .00 | 303.80 | .00 |
| 406 000 000 537 30 48 00 | Repairs & Maintenance | 598.50 | 300.00 | 300.00 | 100.00 |
| 406 000 000 537 30 51 00 | Post Closure Prof Services | .00 | 3,000.00 | .00 | .00 |
| 406 000 000 537 30 52 00 | Closed Landfill Fee (DOH) | 4,206.00 | 5,500.00 | 6,000.00 | 109.09 |
| 406 000 000 537 30 61 00 | Groundwater Monitoring Wells | 220.00 | 2,500.00 | 2,500.00 | 100.00 |
| 406 000 000 537 30 61 01 | Groundwater Wells Replace - 0 | 70,817.94 | 34,000.00 | .00 | .00 |
| 406 000 000 537 37 49 01 | BAD BARS | 300.00 | .00 | .00 | .00 |
| | TOTAL ACTUAL EXPENDITURES | 85,612.00 | 55,000.00 | 83,265.89 | 151.39 |
| NON EXPENDITURES | | | | | |
| OTHER FINANCING USES | | | | | |
| 406 000 000 597 19 99 14 | Transfer-Out: Gen Fund 001 | 4,322.02 | 4,200.00 | .00 | .00 |
| | TOTAL OTHER FIN USES | 4,322.02 | 4,200.00 | .00 | .00 |
| | TOTAL CITY APPROPRIATIONS | 89,934.02 | 59,200.00 | 83,265.89 | 151.39 |
| 406 000 000 508 00 00 00 | ENDING FUND BALANCE | 165,950.96 | 150,100.96 | 110,335.07 | 73.51 |
| | TOTAL LANDFILL ASSURANCE FUND | 255,884.98 | 209,300.96 | 193,600.96 | 92.50 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|-------------------------------------|--------------------------------|--------------|--------------------------|--------------|-------------------|
| SEWER CAPITAL PROJECT FUND | | | | | |
| 407 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 276,293.64 | 305,262.85 | 1,449,974.24 | 474.99 |
| INDIRECT FEDERAL GRANTS | | | | | |
| 407 000 000 333 14 01 00 | Comm Dev Block Grant - 2004 | .00 | .00 | 500,000.00 | .00 |
| 407 000 000 333 66 61 01 | State Tribal Asst Grant 2001 | .00 | .00 | 82,300.00 | .00 |
| 407 000 000 333 66 61 02 | State Tribal Asst Grant 2004 | .00 | .00 | 385,700.00 | .00 |
| 407 000 000 333 66 61 03 | State Tribal Assist Grant 200 | .00 | .00 | 500,000.00 | .00 |
| | SUBTOTAL INDIRECT FED GRANTS | .00 | .00 | 1,468,000.00 | .00 |
| STATE GRANTS | | | | | |
| 407 000 000 334 04 21 00 | CTED Legislative Grant | .00 | .00 | 1,250,000.00 | .00 |
| | SUBTOTAL STATE GRANTS | .00 | .00 | 1,250,000.00 | .00 |
| CHARGES FOR SERVICES | | | | | |
| 407 000 000 343 40 00 01 | Sewer Development Surcharge | 44,334.53 | 85,000.00 | 90,000.00 | 105.88 |
| | SUBTOTAL CHARGERS FOR SERVICES | 44,334.53 | 85,000.00 | 90,000.00 | 105.88 |
| MISCELLANEOUS REVENUES | | | | | |
| 407 000 000 361 11 00 00 | Interest Earnings | 5,091.00 | 6,000.00 | 5,800.00 | 96.67 |
| | SUBTOTAL MISCELLANEOUS REVENUE | 5,091.00 | 6,000.00 | 5,800.00 | 96.67 |
| NONREVENUES | | | | | |
| PROCEEDS OF LONG-TERM DEBT | | | | | |
| 407 000 000 389 35 51 01 | KC Citizen Pre-Payments | .00 | 12,600.00 | 500.00 | 3.97 |
| 407 000 000 397 35 94 18 | Transfer-In: Capital Imp. 30 | .00 | 50,000.00 | 85,000.00 | 170.00 |
| 407 000 211 382 80 01 00 | PWTF Preconstruct Loan 2003 | .00 | .00 | 245,947.50 | .00 |
| 407 000 212 382 80 02 01 | PWTF Construction Loan 2004 | 1,125,060.00 | .00 | 1,406,325.00 | .00 |
| 407 000 213 382 80 02 02 | PWTF Construction Loan 2005 | .00 | 1,968,615.00 | 2,187,350.00 | 111.11 |
| | SUBTOTAL PROCEEDS OF LT DEBT | 1,125,060.00 | 2,031,215.00 | 3,925,122.50 | 193.24 |
| | TOTAL REVENUE | 1,174,485.53 | 2,122,215.00 | 6,738,922.50 | 317.54 |
| | TOTAL SEWER CAPITAL PROJECTS | 1,450,779.17 | 2,427,477.85 | 8,188,896.74 | 337.34 |
| ----- | | | | | |
| SEWER CAPITAL PROJECT FUND EXPENSES | | | | | |
| UTILITIES & ENVIRONMENT (53x) | | | | | |
| 407 000 000 534 10 53 00 | Excise Tax | 339.88 | .00 | .00 | .00 |
| | SUBTOTAL UTILITIES & ENVIRON. | 339.88 | .00 | .00 | .00 |
| NONEXPENDITURES (58x) | | | | | |
| | REDEMPTION OF LONG TERM DEBT | | | | |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|-------------|-------------------|
| 407 000 000 582 35 70 01 | PWTF Precon Loan 03 - Princip | .00 | 51,778.43 | 51,778.43 | 100.00 |
| 407 000 000 582 35 70 02 | PWTF Const Loan 04 - Principa | .00 | .00 | 281,265.01 | .00 |
| 407 000 000 582 35 70 03 | PWTF Const Loan 05 - Principa | .00 | .00 | 12,844.61 | .00 |
| 407 000 000 582 35 80 01 | PWTF Precon Loan 03 - Interes | 3,340.79 | 3,791.69 | 4,660.05 | 122.90 |
| 407 000 000 582 35 80 02 | PWTF Const Loan 04 - Interest | .00 | 8,859.85 | 21,348.80 | 240.96 |
| 407 000 000 582 35 80 03 | PWTF Const Loan 05 - Interest | .00 | .00 | 12,844.61 | .00 |
| | SUBTOTAL REDEMPTION OF LT DEBT | 3,340.79 | 64,429.97 | 384,741.51 | 597.15 |
| | SUBTOTAL NONEXPENDITURES (58x) | 3,340.79 | 64,429.97 | 384,741.51 | 597.15 |
| | SEWER PROJECT LOCAL EXPENSES | | | | |
| 407 000 201 511 20 41 00 | Sewer Legislative Lobbying Sr | 7,542.55 | .00 | .00 | .00 |
| 407 000 201 594 35 10 00 | Salaries & Wages | 56,508.95 | .00 | .00 | .00 |
| 407 000 201 594 35 20 00 | Payroll Taxes & Benefits | 17,866.34 | .00 | .00 | .00 |
| 407 000 201 594 35 31 00 | Office Supplies | 61.20 | 18.63 | .00 | .00 |
| 407 000 201 594 35 41 03 | Prof Svcs: Cap Project Mgr | .00 | 6,700.00 | 40,000.00 | 597.01 |
| 407 000 201 594 35 41 04 | Prof Svc: Engineering/Plannin | 92,458.67 | 70,000.00 | .00 | .00 |
| 407 000 201 594 35 41 08 | Prof Svc: Coord w/KC on Facil | 23,124.90 | 24,000.00 | .00 | .00 |
| 407 000 201 594 35 41 13 | Prof Svc: Funding Application | 68,559.46 | 97,300.00 | 20,000.00 | 20.55 |
| 407 000 201 594 35 43 00 | Mileage | 659.47 | .00 | .00 | .00 |
| | SUBTOTAL SEWER LOCAL EXPENSE | 266,781.54 | 198,018.63 | 60,000.00 | .30 |
| | PWTF PRECONSTRUCTION LOAN 2003 | | | | |
| 407 000 211 511 30 41 00 | Pre-Con Legal Notices | 122.20 | 116.00 | .00 | .00 |
| 407 000 211 594 35 10 00 | Salaries & Wages | .00 | 9,773.40 | .00 | .00 |
| 407 000 211 594 35 20 00 | Payroll Taxes & Benefits | .00 | 3,875.88 | .00 | .00 |
| 407 000 211 594 35 41 00 | Prof Svc: Legal Fees | 120.00 | .00 | .00 | .00 |
| 407 000 211 594 35 41 02 | Prof Svc: Legal Counsel | 24,789.49 | 10,000.00 | .00 | .00 |
| 407 000 211 594 35 41 03 | Prof Svc: Aerial/Ground Surve | 161,540.45 | 8,333.20 | .00 | .00 |
| 407 000 211 594 35 41 04 | Prof Svc: Engineering/Plannin | 3,177.90 | 3,000.00 | .00 | .00 |
| 407 000 211 594 35 41 05 | Prof Svc: Engineering Design | 299,444.95 | 42,000.00 | .00 | .00 |
| 407 000 211 594 35 41 06 | Prof Svc: Easement Prep/Coord | 74,116.80 | 52,000.00 | .00 | .00 |
| 407 000 211 594 35 41 07 | Prof Svc: Eng. Permitting | 11,749.21 | 60,000.00 | .00 | .00 |
| 407 000 211 594 35 41 08 | Prof Svc: Coord w/KC on Facil | 16,514.54 | 3,000.00 | .00 | .00 |
| 407 000 211 594 35 41 09 | Prof Svc: DOE Facility Plan | 70,163.27 | 2,000.00 | .00 | .00 |
| 407 000 211 594 35 41 10 | Prof Svc: Res Visits/Data Col | 33,085.93 | 1,000.00 | .00 | .00 |
| 407 000 211 594 35 41 12 | Prof Svc: Financial Consultan | 33,996.98 | 24,000.00 | .00 | .00 |
| 407 000 211 594 35 41 13 | Prof Svc: Funding Application | .00 | 15,000.00 | .00 | .00 |
| 407 000 211 594 35 41 14 | Prof Svc: Public Involvement | 42,027.25 | 1,000.00 | .00 | .00 |
| 407 000 211 594 35 41 15 | Prof Svc: Environment Studies | 1,229.24 | 429.14 | .00 | .00 |
| 407 000 211 594 35 41 17 | Prof Svc: Loan/Grant Tracking | 1,693.18 | 6,000.00 | .00 | .00 |
| 407 000 211 594 35 42 01 | Postage | 99.55 | .00 | .00 | .00 |
| 407 000 211 594 35 51 02 | Permitting: Conveyance Fees/K | .00 | 37,500.00 | 12,500.00 | 33.33 |
| 407 000 211 594 35 51 03 | Permitting: Review Fees/State | .00 | 937.50 | 312.50 | 33.33 |
| 407 000 211 594 35 61 01 | Easement Acquisition | .00 | .00 | 15,000.00 | .00 |
| 407 000 211 594 35 91 00 | Interfund Permitting | .00 | 400.00 | .00 | .00 |
| | SUBTOTAL PWTF LOAN 2003 | 773,870.94 | 280,365.12 | 27,812.50 | 9.92 |
| | PWTF CONSTRUCTION LOAN 2004 | | | | |
| 407 000 212 594 35 41 02 | Prof Svc: Legal Counsel | .00 | 10,000.00 | 10,000.00 | 100.00 |
| 407 000 212 594 35 41 07 | Prof Svc: Permitting (RH) | .00 | 33,200.00 | .00 | .00 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|--------------------------------|-------------|--------------------------|--------------|-------------------|
| 407 000 212 594 35 41 08 | Prof Svc: Coord w/KC on Faci | .00 | 5,000.00 | .00 | .00 |
| 407 000 212 594 35 41 12 | Prof Svc: Financial Consul | .00 | 12,000.00 | .00 | .00 |
| 407 000 212 594 35 41 14 | Prof Svc: Public Involvement | .00 | 22,200.00 | .00 | .00 |
| 407 000 212 594 35 41 17 | Prof Svc: Loan/Grant Tracking | 384.06 | 2,000.00 | 3,000.00 | 150.00 |
| 407 000 212 594 35 44 00 | Advertising/Notices | .00 | 400.00 | .00 | .00 |
| 407 000 212 594 35 63 01 | Sewer Construction: Contracto | .00 | .00 | 2,000,000.00 | .00 |
| 407 000 212 594 35 63 02 | Sewer Construction: Services | .00 | 20,000.00 | 370,000.00 | 1,850.00 |
| | SUBTOTAL PWTF LOAN 2004 | 384.06 | 104,800.00 | 2,383,000.00 | 2,273.85 |
| | PWTF CONSTRUCTION LOAN 2005 | | | | |
| 407 000 213 594 34 10 00 | Salaries & Wages (PWTF05) | .00 | 542.97 | .00 | .00 |
| 407 000 213 594 34 20 00 | Payroll Taxes & Bens (PWTF05) | .00 | 215.31 | .00 | .00 |
| 407 000 213 594 34 41 02 | Prof Svc: Legal Counsel | 337.50 | 3,000.00 | .00 | .00 |
| 407 000 213 594 34 63 01 | Water Main Replc/Relo (PWTF05) | 11,993.94 | 13,631.61 | .00 | .00 |
| 407 000 213 594 35 41 03 | Prof Svc: Ground Survey | .00 | 3,500.00 | 5,000.00 | 142.86 |
| 407 000 213 594 35 41 05 | Prof Svc: Engineering Design | 32,065.37 | 216,000.00 | 36,000.00 | 16.67 |
| 407 000 213 594 35 41 06 | Prof Svc: Easement Prep/Coord | .00 | 20,000.00 | 5,000.00 | 25.00 |
| 407 000 213 594 35 41 16 | Prof Svc: Archaeology | 36,012.99 | 16,000.00 | 50,000.00 | 312.50 |
| 407 000 213 594 35 41 17 | Prof Svc: Loan/Grant Tracking | .00 | 2,000.00 | 3,000.00 | 150.00 |
| 407 000 213 594 35 61 01 | Easement Acquisition/Payments | .00 | .00 | 30,000.00 | .00 |
| 407 000 213 594 35 63 01 | Sewer Construction: Contracto | .00 | .00 | 1,000,000.00 | .00 |
| 407 000 213 594 35 63 02 | Sewer Construction: Services | .00 | .00 | 20,000.00 | .00 |
| | SUBTOTAL PWTF LOAN 2005 | 80,409.80 | 274,889.89 | 1,149,000.00 | 417.99 |
| | STAG GRANT FY2001 | | | | |
| 407 000 221 535 20 41 01 | Prof Svc: Sewer Comp Plan | 20,389.31 | 4,000.00 | .00 | .00 |
| 407 000 221 594 35 41 09 | Prof Svc: DOE Facility Plan | .00 | 15,000.00 | .00 | .00 |
| 407 000 221 594 35 41 17 | Prof Svc: Loan/Grant Tracking | .00 | 1,000.00 | .00 | .00 |
| | SUBTOTAL STAG GRANT FY2001 | 20,389.31 | 20,000.00 | .00 | .00 |
| | STAG GRANT FY2004 | | | | |
| 407 000 222 594 35 41 01 | Prof Svc: Engineering | .00 | .00 | 5,000.00 | .00 |
| 407 000 222 594 35 41 07 | Prof Svc: Permitting (RH) | .00 | .00 | 10,000.00 | .00 |
| 407 000 222 594 35 41 17 | Prof Svc: App/Grant Tracking | .00 | .00 | 12,500.00 | .00 |
| 407 000 222 594 35 63 01 | Sewer Construction: Contracto | .00 | .00 | 300,000.00 | .00 |
| | SUBTOTAL STAG GRANT FY2004 | .00 | .00 | 327,500.00 | |
| | CDBG GRANT 2004 | | | | |
| 407 000 223 594 35 41 01 | Prof Svc: Engineering | .00 | 30,000.00 | 15,000.00 | 50.00 |
| 407 000 223 594 35 41 17 | Prof Svc: Loan/Grant Tracking | .00 | 3,000.00 | 4,000.00 | 133.33 |
| 407 000 223 594 35 63 01 | Sewer Construction: Contracto | .00 | .00 | 300,000.00 | .00 |
| | SUBTOTAL CDBG GRANT 2004 | .00 | 33,000.00 | 319,000.00 | 96.67 |
| | STATE LEGISLATURE GRANT PROJEC | | | | |
| 407 000 241 594 35 41 04 | Prof Svc: Engineering/Plannin | .00 | .00 | 20,000.00 | .00 |
| 407 000 241 594 35 41 08 | Prof Svc: Coord w/ King Count | .00 | .00 | 10,000.00 | .00 |
| 407 000 241 594 35 41 12 | Prof Svc: Financial Consultan | .00 | .00 | 15,000.00 | .00 |
| 407 000 241 594 35 41 14 | Prof Svc: Public Involvement | .00 | .00 | 45,000.00 | .00 |
| 407 000 241 594 35 41 17 | Prof Svc: Loan/Grant Tracking | .00 | 2,000.00 | 3,000.00 | 150.00 |
| 407 000 241 594 35 63 01 | Sewer Construction: Contracto | .00 | .00 | 1,500,000.00 | .00 |

LINE ITEM BUDGET - SEWER CAPITAL PROJECT FUND

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|--------------------------|-----------------------------------|--------------|--------------------------|--------------|-------------------|
| | SUBTOTAL STATE LEG GRANT PROJ | .00 | 2,000.00 | 1,593,000.00 | 79,650.00 |
| | TOTAL CITY APPROPRIATIONS | 1,145,516.32 | 977,503.61 | 6,244,054.00 | 638.78 |
| 407 000 000 508 00 00 00 | ENDING FUND BALANCE | 305,262.85 | 1,449,974.24 | 1,944,842.74 | 134.13 |
| | TOTAL SEWER CAPITAL PROJECTS FUND | 1,450,779.17 | 2,427,477.85 | 8,188,896.74 | 337.34 |

| ACCOUNT NUMBER | DESCRIPTION | 2004 ACTUAL | ESTIMATED 2005 ACTUAL | 2006 BUDGET | 06/05 % CHANGE |
|---------------------------------------|-------------------------------|-------------|--------------------------|-------------|-------------------|
| CEMETERY PERPETUAL CARE FUND | | | | | |
| 601 000 000 308 00 00 00 | BEGINNING FUND BALANCE | 40,000.00 | 41,147.87 | 42,447.87 | 103.43 |
| 601 000 000 343 60 06 00 | Perpetual Care Surcharge | .00 | .00 | .00 | .00 |
| | MISCELLANEOUS REVENUE | | | | |
| 601 000 000 361 11 00 00 | Investment Interest | 477.87 | 1,300.00 | 1,000.00 | 76.92 |
| 601 000 000 367 11 00 00 | Private Donations & Contribs | 670.00 | .00 | 15.00 | 100.00 |
| | TOTAL MISCELLANEOUS REVENUE | 1,147.87 | 1,300.00 | 1,015.00 | 71.91 |
| | TOTAL REVENUE | 1,147.87 | 1,300.00 | 1,015.00 | 71.91 |
| | TOTAL CEMETERY PERPETUAL CARE | 41,147.87 | 42,447.87 | 43,462.87 | 102.39 |
| ----- | | | | | |
| CEMETERY PERPETUAL CARE FUND EXPENSES | | | | | |
| | TOTAL APPROP CITY USES | .00 | .00 | .00 | .00 |
| 601 000 000 508 00 00 00 | ENDING FUND BALANCE | 41,147.87 | 42,447.87 | 43,462.87 | 102.39 |
| | TOTAL CEMETERY PERPETUAL CARE | 41,147.87 | 42,447.87 | 43,462.87 | 102.39 |